United Nations A/72/155

General Assembly

Distr.: General
17 July 2017

Original: English

Seventy-second session
Item 73 (b) of the provisional agenda*
Promotion and protection of human rights: human rights questions, including alternative approaches for improving the effective enjoyment of human rights and fundamental freedoms

Cultural rights

Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly the report prepared by the Special Rapporteur in the field of cultural rights, Karima Bennoune, submitted in accordance with Human Rights Council resolution 28/9.

* A/72/150.

17-12043 (E) 170817

Please recycle

Report of the Special Rapporteur in the field of cultural rights

Summary

Building on her previous report on diverse forms of fundamentalism and extremism as threats to cultural rights, the Special Rapporteur elaborates on their grave impact on the cultural rights of women. She stresses that a human rights-based response to fundamentalism and extremism must by fully gender sensitive, centering the cultural rights and equality of women, and defending universality. Women's human rights, including cultural rights, are an essential part of the fight against fundamentalism and extremism, without which it cannot succeed.

Contents

		Page
I.	Introduction	3
	A. Defining and understanding fundamentalism and extremism	5
	B. A women's human rights approach to fundamentalism and extremism, with cultural rights at its core	7
II.	International legal framework	10
	A. Relevant international standards	10
	B. Analysis of fundamentalism and extremism in the United Nations system	13
III.	Fundamentalism, extremism and women's cultural rights: a survey	13
	A. Women's freedom of artistic expression and attacks against women artists	14
	B. Women's right to take part in cultural life without discrimination	15
	C. Attacks against others based on their perceived or assumed "difference"	18
	D. Right to education	19
IV.	Conclusions and recommendations	20
	A. Conclusions	20
	B. Recommendations	21

I. Introduction

1. The Special Rapporteur called for contributions to the present report and is gratified to have received 54 submissions, from States, academics, national human rights institutions and civil society in many regions.[1] Those inputs enriched her work.

2. Experts report that fundamentalism and extremism, in diverse forms and in all regions, are among the leading threats to women's human rights, including cultural rights, in today's world.[2] They combine with other factors, such as broader notions of patriarchy and negative aspects of dominant economic models, in a dangerous alchemy that erodes women's rights. Fundamentalist and extremist ideologies and the movements and governments that espouse them seek to roll back the advances achieved in securing women's equality, aim to block further advances and try to penalize and stigmatize the women human rights defenders promoting such critical efforts. Recognition of this reality is part of what led unprecedented numbers of women, estimated at 2.6 million people in 674 marches, to take to the streets around the world on 21 January 2017.[3] As noted in a joint statement by United Nations human rights experts, in June 2017:

> Women's rights are facing an alarming backlash in many parts of the world [...] We need more than ever to protect the fundamental principle that all rights are universal, indivisible, interdependent and interrelated[...] Despite this unbreakable principle, upheld in the 1993 Vienna Declaration on human rights, we are witnessing efforts by fundamentalist groups to undermine the foundation on which the whole human rights system is based. Some of these efforts are based on a misuse of culture, including religion and tradition[...][4]

3. All such anti-rights trends, whether on the part of States or non-State actors, at the international or national levels, must be met with a vigorous international human rights-based challenge, which must centre women's human rights, including cultural rights. However difficult or controversial, the need for tackling these issues is urgent. There is no way to achieve gender equality by 2030, as committed to in the Sustainable Development Goals, without addressing the human rights, including cultural rights, impact of fundamentalism and extremism.

4. The present report employs the term "fundamentalism" for actors using a putatively religious discourse and "extremism" for movements with other bases. It highlights the analysis of experts and civil society actors, in particular women human rights defenders, who have confronted those problems for decades, so as to ensure their words are heard in the United Nations. The report expands on the issues

---

[1] Country situations mentioned herein include cases that have been the subject of previous consideration by United Nations mechanisms and officials, reports from States, multilateral institutions and civil society organizations. The present report also draws from "Unless someone hears us", a memorandum on fundamentalist and extremist violence against women and the grave threat to women's human rights around the world (United Nations team at the School of Law, University of California, Davis).

[2] See, for example, Hilary Charlesworth and Christine Chinkin, *The Boundaries of International Law: A Feminist Analysis* (Manchester, United Kingdom of Great Britain and Northern Ireland, Manchester University Press, 2000), and Association for Women's Rights in Development, "New insights on religious fundamentalisms: research highlights", 2009. The latter survey of women's rights activists from 160 countries found that 8 out of 10 had experienced the negative impact of diverse "religious fundamentalisms" on women's human rights.

[3] Heidi M. Przybyla and Fredreka Schouten, "At 2.6 million, Women's Marches crush expectations", *USA Today*, 22 January 2017.

[4] Office of the United Nations High Commissioner for Human Rights (OHCHR), "UN experts call for resistance as battle for women's rights intensifies", 28 June 2017.

explored in the Special Rapporteur's most recent report to the Human Rights Council (A/HRC/34/56).

5. In an important report on the cultural rights of women, the Special Rapporteur's predecessor underlined their rights to have access to, participate in and contribute to all aspects of cultural life and practices, without discrimination, as guaranteed by international law. This encompasses women's rights to actively engage in identifying and interpreting cultural heritage and to decide which cultural traditions, values or practices are to be kept, modified or discarded. The cultural rights of women are vital in and of themselves, and also as a critical gateway to their enjoyment of all human rights (A/67/287).

6. At the heart of fundamentalist and extremist paradigms are rejections of the equality and universality of human rights, both of which are critical to ensuring women's cultural rights and making the unwavering defence of those principles the touchstone of a gender inclusive human rights response. The fact that the Convention on the Elimination of All Forms of Discrimination against Women is the human rights convention subject to the most reservations, many of which are based on unacceptable cultural relativist excuses — advocated by fundamentalists — for not implementing women's equality, is a win for extremist and fundamentalist ideologies, which must be reversed.[5] States have argued that such reservations are not being withdrawn owing to the growing threat of fundamentalism and have claimed that they are a bulwark against fundamentalism.[6] "Thus, dismantling of structural discriminatory provisions and the removal of reservations justified by cultural/religious practices is a priority concern calling for concerted action".[7]

7. There are common themes across fundamentalist and extremist abuses of cultural rights, which have a particularly dire impact on the cultural rights of women. Such abuses often involve attempts at cultural engineering aimed at redesigning culture based on monolithic world views, focused on "purity" and enmity towards "the other", policing "honour" and "modesty", claiming cultural and moral superiority, imposing a claimed "true religion" or "authentic culture" or "modest" dress and behaviour codes often alien to the lived cultures of local populations, demonizing efforts to oppose stereotyping as a "gender ideology", stifling freedom of artistic expression and curtailing scientific freedom. They also aim to restrict the sexual and reproductive rights of all.

8. Fundamentalist and extremist groups often seek to quash expression of cultural opposition to their own agenda. Diverse religious fundamentalists have sought to punish cultural expression that is antithetical to their interpretations of religion, often in ways that have a particular impact on women, including through blasphemy laws, gender discriminatory family laws, campaigns of harassment, education that does not conform to human rights standards, and outright violence.

9. Extremists often harass and target female members of minority groups and lesbian, bisexual and transgender women as they seek to enjoy their equal cultural rights (see A/HRC/29/23 and A/HRC/19/41). They now try to prohibit the freedom of movement of entire national groups based on discriminatory approaches that penalize the victims of fundamentalism and extremism themselves.[8] This has already had an impact on access, by women human rights defenders from countries

[5] Submission from International Women's Rights Action Watch Asia Pacific (IWRAW).
[6] See CEDAW/C/BGD/8; CEDAW/C/MOR/1.
[7] Submission from International Women's Rights Action Watch Asia Pacific.
[8] OHCHR, "US travel ban: 'new policy breaches Washington's human rights obligations' — UN experts", 1 February 2017.

deeply affected by extremism, to the sixty-first session of the Commission on the Status of Women, held in March 2017.[9]

10. Women's rights are not an add-on to the fight against fundamentalism and extremism — they are an essential part of that fight, without which it cannot succeed. "Every step forward in the fight for women's rights is a piece of the struggle against fundamentalism".[10]

11. Secularism — the separation of religion and state — is also a critical piece of the struggle against fundamentalist and extremist ideologies that target women, especially those that claim a religious basis.[11] It creates or preserves space for women and minorities to challenge those ideologies and to enjoy their cultural rights without discrimination. Secularism finds its home in diverse forms in all regions of the world. It does "not mean the absence of religion but rather a state structure that defends both freedom of expression and freedom of religion or belief, where there is no state religion, where law is not derived from God and where religious actors cannot impose their will on public policy". The divide is not "between the religious and secular, but between the anti-secular and those with secular values".[12] As one organization makes clear with its name, "Secularism is a Women's Issue" (SIAWI). The organization notes: "[T]he defense of secular values ... is a precondition for the struggle for women's rights ... The link between the rise of fundamentalism and the erosion of secular space is very clear to us".[13]

A. Defining and understanding fundamentalism and extremism

12. Women human rights defenders have long worked to conceptualize fundamentalism and organize against it. Fundamentalisms are: "political movements of the extreme right, which in a context of globalization... manipulate religion, culture or ethnicity, in order to achieve their political aims".[14] They usually articulate public governance projects, in keeping with their theocratic visions, and impose their interpretation of religious doctrine on others as law or public policy, so as to consolidate social, economic and political power in a hegemonic and coercive manner.[15]

13. Cultural fundamentalists often seek to erase women's cultures, as well as the syncretic nature of culture and religion, and aim to stamp out cultural diversity.[16] Recognizing, defending and celebrating the diversities of women and women's cultural expressions are critical means of defying cultural fundamentalism.

---

[9] Submission from MADRE and The Human Rights and Gender Justice Clinic, City University of New York Law School.

[10] Zeinabou Hadari, cited in Karima Bennoune, *Your Fatwa Does Not Apply Here: Untold Stories from the Fight against Muslim Fundamentalism* (New York, W.W. Norton and Company, 2013), p. 82.

[11] Submissions from Association Femmes Contre les Intégrismes and Femmes solidaires.

[12] Gita Sahgal, "Secular space: bridging the religious-secular divide?", 13 November 2013.

[13] Secularism is a Women's Issue, "Who we are and our aims", 28 March 2007.

[14] Marieme A. Hélie-Lucas, "What is your tribe? Women's struggles and the construction of Muslimness", in *Women Living Under Muslim Laws: Dossier 23-24*, Harsh Kapoor, ed. (London, 2001), pp. 49 and 51.

[15] Jessica Horn, "Christian fundamentalisms and women's rights in the African context: mapping the terrain", p. 1.

[16] Council for the Development of Social Science Research in Africa, "Fundamentalism and the Challenge to Women's Rights", Gender and fundamentalisms: proceedings of the Gender Institute on gender, cultures, politics and fundamentalisms in Africa", Fatou Sow, ed. (Dakar, 2015).

14. Fundamentalisms have emerged out of all the world's major religious traditions, including Buddhism, Christianity, Hinduism, Islam and Judaism, and others. Given the religious claims of their proponents, they are especially difficult and dangerous to contest. Given the patriarchal nature of many dominant interpretations of religions and of religious institutions, women face particular obstacles in being heard. However, fundamentalisms represent a minority phenomenon, distinct from broader religious traditions themselves, though drawing selectively from them. No religion is inherently fundamentalist nor should fundamentalist views be imputed to all adherents of any religion.

15. The different manifestations of fundamentalism display notable similarities, especially in their interpretation of gender and family. Although patriarchy is manifest in most religions, it takes on a more extreme form in fundamentalism, which often entirely rejects substantive equality between women and men. At the heart of fundamentalist agendas are the circumscription of women's roles, the suppression of women's rights and control of women.[17]

16. Often, such agendas also promote the segregation of women, which makes it difficult for women to participate equally in cultural life and in the making and evolution of culture. Gender-based laws and policies promoted by fundamentalist groups are based on stereotyped and sexist ideas about gender relations, which clearly discriminate against women and girls.

17. Opposition to fundamentalism is not akin to an anti-religion stance. Both women religious believers who do not conform to fundamentalist dogma, and non-religious women, have often been targets of fundamentalist movements. Both have played important roles in the human rights struggle against fundamentalism. Fundamentalist groups often violate women's right to freedom of religion and to take part in cultural life.

18. The Special Rapporteur employs the term "extremism" alongside "fundamentalism" because it plays a significant role in United Nations debates and includes movements not drawing from religion. However, the question of definition should always be carefully considered and applied in accordance with relevant international human rights norms (see A/HRC/34/56, para. 14). The misuse of the concept of extremism to repress activities undertaken in accordance with international human rights standards is a serious concern.

19. Some forms of contemporary extremism that have a particular impact on women's cultural rights focus on myths of a homogenous nation, claims of ethnic or racial superiority or purity, and populist ultranationalism directed against liberal and pluralistic democracy. Much of the contemporary assault on women's cultural rights from extremism emanates from the far right of the political spectrum, which is ascendant or in power in many places.

20. The United Nations system has focused on violent extremism but mostly declined to define it. Most commonly, the international community gives less attention to extremist ideology and fails to adequately reference fundamentalism, despite the grave impacts on human rights, thereby "failing to recognize that non-violent religious extremism is spreading into the mainstream".[18] This "mainstreaming" creates fertile conditions for discrimination against women.

---

[17] See, for example, Betsy Reed, ed., *Nothing Sacred: Women Respond to Religious Fundamentalism and Terror* (New York, Thunder's Mouth Press/Nation Books, 2002), pp. 75 and 76.

[18] International Civil Society Action Network, "Extremism as mainstream: implications for women, development and security in the MENA/Asia Region", Brief No. 11 (2014), p. 3.

21. The links between fundamentalism and extremism on the one hand and violent extremism and terrorism on the other must be recognized, as must the inherently dangerous nature of the underlying ideologies themselves for women's human rights. Some fundamentalist and extremist forces pass themselves off as "moderate". Yet, they provide the ground on which violent extremists stand, by promoting the very discriminatory laws and practices that the Special Rapporteur on freedom of religion or belief finds to have a strong link to incitement to violence in the name of religion (see A/HRC/28/66, para. 11). The Special Rapporteur on the rights to freedom of peaceful assembly and of association noted that fundamentalist "mindsets ... can form the ideological basis for such violations" (see A/HRC/32/36, para. 90).

22. Governments should not use so-called "non-violent extremism", which often includes advocacy of discrimination against women and fosters violence against them, as a tool to fight what they deem to be violent extremism. The highest price for such blunders is paid by women on the ground. Extremist actors will not be truly disarmed unless their ideology, including as it relates to gender equality, is repudiated.

23. The human rights approach to fundamentalism and extremism should encompass State and non-State actors. It is unclear how Governments that espouse such policies as systematic discrimination against women, reminiscent of those advocated by violent extremist armed groups, can successfully defeat those groups without undertaking significant reform, as they create fertile ground for the implantation of similar policies.

B. A women's human rights approach to fundamentalism and extremism, with cultural rights at its core

24. Fundamentalism and extremism are human rights issues. It is critical to focus not only on the security implications thereof, but also on their impact on a broad range of rights, including women's cultural rights, and to take a human rights approach to addressing them. Full implementation of norms guaranteeing the human rights of women, including their economic, social and cultural rights, is a critical tool for combating fundamentalism and extremism. Policies that combat discrimination against women in relation to their right to take part in cultural life or that promote their freedom of artistic expression, scientific freedom and right to education, in accordance with international human rights norms, are core aspects of combating fundamentalism and extremism.

25. Governments must ensure a counterweight to fundamentalist and extremist discourses by publicly challenging them and guaranteeing education in accordance with international standards. Another crucial step is to reinvest in the field of culture, with the aim of creating conditions that allow women, without discrimination, to access, participate in and contribute to cultural life in a continuously developing manner. Creating an environment conducive to cultural democracies that foster gender equality is key.

26. The Special Rapporteur notes with concern that, owing to financial crises and austerity measures adopted in a number of States, programmes in the field of culture often suffer the most. This is a serious mistake. Austerity measures often lead to a situation where the fields of education and culture, inter alia, will be left to others, in particular those with fundamentalist agendas, with dire consequences for women.

27. States must respect, protect and fulfil human rights, in particular cultural rights, meaning they must: (a) stop supporting fundamentalist and extremist

ideologies, directly or indirectly; (b) protect all women from any act of fundamentalist or extremist groups aimed at coercing them into specific identities, beliefs or practices; and (c) design programmes aimed at creating conditions that allow women to access, participate in and contribute to cultural life, without discrimination.

28. The Special Rapporteur appeals to civil society and the international human rights movement to unite in exposing and opposing fundamentalist and extremist ideology, as many women human rights defenders have done for years without receiving much solidarity, and to support those resisting fundamentalist and extremist assaults on cultural life on the front lines.

29. Diverse fundamentalists often work together tactically at the international level to thwart advances in human rights protection, in particular regarding women's human rights.[19] Different manifestations of fundamentalism and extremism often reinforce each other through "reciprocal radicalization".[20] Hence, the human rights approach must be multidirectional.

30. The Special Rapporteur is deeply concerned at the normalization of fundamentalist and extremist ideology and rhetoric about women in many political, cultural and media contexts, in particular through the increasing embrace of such ideology and rhetoric by mainstream political parties and candidates. Even some world leaders, allied with extremist or fundamentalist political forces, deem it acceptable to openly demean the physical appearance of women in public life or to expressly deny women's equality. This sets a tone for their societies, with grave implications for women, and empowers extremists.

31. Women human rights defenders who are opponents of fundamentalism and extremism may find themselves surrounded by non-State fundamentalists or extremists, on the one hand, and repressive Governments, on the other, both of which seek to constrain the action needed to defend human rights. Governments may impose aspects of the fundamentalist agenda so as to maintain political power; in other places, fundamentalists and extremists are themselves in power. Sometimes State and non-State actors collude. Preventive action is necessary across the spectrum. Both the obligation of States to respect human rights and their obligation to exercise due diligence in ensuring the protection of those rights from harm by non-State actors are relevant, as is finding creative ways to hold non-State actors directly accountable.

Role of women human rights defenders and civil society space

32. Everywhere, women human rights defenders have been at the forefront of recognizing, documenting and opposing fundamentalist and extremist abuses. They have urged that attention be paid to "warning signs of fundamentalism", including rising violence against women, as obvious developments "often ignored for the sake of national and religious unity".[21]

33. One of the best ways the international community can combat these problems is by listening to and empowering women human rights defenders, when all too often, precisely the opposite transpires. Frequently, women are not invited to the table to discuss how to combat extremism or to assess its impact. In their absence,

[19] See, for example, Naureen Shameem, "Rights at risk", Observatory on the Universality of Rights trends report 2017 (Toronto, Association for Women's Rights in Development, 2017), pp. 91-93.

[20] See Julia Ebner, "How far right and Islamist extremists amplify each other's rhetoric", TEDx Vienna, October 2016.

[21] Ayesha Imam, Jenny Morgan and Nira Yuval-Davis, eds., *Warning Signs of Fundamentalisms* (Nottingham, United Kingdom, Russell Press, 2004), p. xiv.

women's rights are most likely to be a bargaining chip negotiated away or set aside in pursuit of peace with extremist and fundamentalist groups. Giving in to the social demands of fundamentalists and extremists, especially as regards women, only exacerbates the human rights situation and leads to escalating claims.

34. Civil society plays a vital role in combating fundamentalism and extremism, through the use of diverse strategies.[22] For example, an initiative using the hashtag #ImamsForShe, launched by Muslims for Progressive Values, partners with Alliance des imams du corridor Nord pour le développement humanitaire, in Burundi, to work against gender apartheid.[23] Djazairouna, of Families of Victims of Islamist Terrorism, produced a banner featuring photographs of Algerian women killed in 1990s fundamentalist violence, which it attempts to display every year on International Women's Day.[24] A diverse group of women in the United Kingdom of Great Britain and Northern Ireland founded a journal, *Feminist Dissent*, which analyses the impact of fundamentalisms on women.[25] Protests held in India under the hashtag #NotInMyName, on 28 June 2017, were attended by thousands, including many women, protesting Hindu fundamentalist-inspired lynchings of Muslims, often for allegedly eating or selling beef.[26]

35. However, civil society is often constrained in its ability to carry out such actions, through limitations on freedom of association, as well as through harassment and violence (see Human Rights Council resolution 32/31). When Governments imprison or censor the very voices of those who stand up to extremists and are threatened by them or fail to protect them, they facilitate the rise of extremism.

36. The women human rights defenders confronting fundamentalists and extremists require resources, structures, visibility and access to media outlets so that their efforts can crystallize into systematic and institutionalized opposition. Women human rights defenders challenging fundamentalist and extremist movements by, inter alia, defending women's rights to take part in cultural life without discrimination, are defending dynamic, living culture and cultural rights in accordance with international norms. They are cultural rights defenders.

37. Working against fundamentalism and extremism is a particularly dangerous and daunting task, leading women human rights defenders to be labelled as opponents of their religious group or nation, to face criminal sanctions, defamation and ostracism, and can lead to death threats and attacks. The Special Rapporteur concurs with the statement issued by other United Nations experts alerting the international community that a "global trend of fundamentalism and populism" poses increasing risks to women human rights defenders.[27] In a recent global survey, 54 per cent of the 694 respondents among members of "young feminist organizations" noted that they were threatened in their work by "extremist or fundamentalist religious groups".[28] Extremists often target women human rights defenders during public gatherings.[29] The Special Rapporteur was saddened to note

[22] Examples were given in the submission from Freemuse.

[23] Submission from Muslims for Progressive Values.

[24] More information about their work is provided in the submission from Djazairouna.

[25] See www2.warwick.ac.uk/fac/arts/english/research/currentprojects/feministdissent.

[26] Huizhong Wu, "#NotInMyName: Indians protest against mob violence", CNN, 29 June 2017.

[27] "Fundamentalism and populism pose deepening threat to women defending human rights, UN experts warn", United Nations News Centre, 25 November 2016.

[28] FRIDA: the Young Feminist Fund and Association for Women's Rights in Development's Young Feminist Activism Program, "Brave, creative, resilient: the global state of young feminist organizing", 2016, p. 51.

[29] Submission from Asamblea Lésbica Permanente regarding 2015 events at the National Women's Meeting in Argentina.

that several reputable civil society organizations that made submissions for the present report were concerned about retaliation; the sources of those submissions must therefore remain confidential.

38. She also notes with great concern that when civil society actors, including human rights organizations, undermine the work of those human rights defenders challenging fundamentalists and extremists, as has occurred repeatedly, this has a very grave impact on human rights.[30]

39. The Internet has created new space for women to participate in cultural life and to challenge fundamentalists and extremists, but also a space where they are harassed by fundamentalists and extremists.[31] States must take necessary action and exercise due diligence in accordance with international standards to make sure women can participate in equality and safety on the Internet and can counter fundamentalist and extremist discourses in cyberspace.

40. The Special Rapporteur notes that there are also anti-rights groups that promote and act upon fundamentalist and extremist agendas that are harmful to human rights, and that issue is one that the international human rights movement itself must tackle.[32] While "everyone has the right, individually and in association with others, to promote and to strive for the protection and realization of human rights and fundamental freedoms" according to the Declaration on the Right and Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universally Recognized Human Rights and Fundamental Freedoms, such human rights defenders must accept the universality of human rights, as defined in the Universal Declaration of Human Rights, and act in accordance with international human rights norms.[33] Groups that promote fundamentalist and extremist agendas aiming at the destruction of internationally guaranteed rights, including discrimination against women, and that undermine universality cannot be viewed as human rights defenders. While their own human rights must be respected, in accordance with human rights norms, they should not misuse the mantle of human rights to advance their destructive activities and agendas.

II. International legal framework

A. Relevant international standards

41. The Special Rapporteur presented an in-depth analysis of the relevant international human rights standards of, and statements that have been made by, various United Nations bodies and mechanisms regarding fundamentalism and extremism as ideological bases for human rights violations, in her previous report on the impact of fundamentalism and extremism on cultural rights (A/HRC/34/56, paras. 40-60). She refers to the relevant sections of her previous report and

[30] See Karima Bennoune, "Productive tensions: women's rights NGOs, the 'mainstream' human rights movement, and international lawmaking", in *Non-State Actors, Soft Law and Protective Regimes: From the Margins*, Cecilia M. Bailliet, ed., (New York, Cambridge University Press, 2012), pp. 140-147.

[31] Submission from Research, Assessment and Safeguarding of the Heritage of Iraq in Danger (RASHID International).

[32] See, for example, Shameem, "Rights at risk". Note also the issues raised by leading South Asian human rights defenders "about the importance of the human rights movement maintaining an objective distance from groups and ideas that are committed to systematic discrimination" in the "Global petition to Amnesty International: restoring the integrity of human rights", February 2010.

[33] See www.ohchr.org/EN/Issues/SRHRDefenders/Pages/Defender.aspx.

complements them in the present report with some additional standards concerning the cultural rights of women.

42. Women's equality in the enjoyment of all human rights is central to the International Bill of Human Rights, as well as to the Convention on the Elimination of All Forms of Discrimination against Women, and to regional standards. Non-discrimination, including on the basis of sex, is guaranteed by the Charter of the United Nations and is a touchstone of the United Nations system.

43. Depending on the specific manifestation, fundamentalist and extremist ideologies and the actions they incite may give rise to violations of a broad range of women's human rights. Those rights include the rights to equality and non-discrimination, life, liberty, bodily integrity, freedom from torture, privacy, freedom of opinion, peaceful assembly and association, the right to take part in cultural life, to scientific and artistic freedom, free consent in marriage, sexual and reproductive rights, the rights to health, education, political participation, freedom from slavery and slavery-like practices, work, freedom of expression, and freedom of thought, conscience and religion.

44. In the most extreme cases, the full spectrum of human rights may be violated, and specific violent practices of fundamentalist and extremist groups may constitute acts of terrorism and/or international crimes, including crimes against humanity, genocide, war crimes or other violations of international humanitarian law. It is in the context of this broader, systematic threat to so many human rights that the grave effects of fundamentalism and extremism on the cultural rights of women must be seen.

45. The Special Rapporteur stresses the State's obligations to respect human rights and to protect them from acts by non-State actors, including fundamentalist and extremist groups. The Committee on the Elimination of Discrimination against Women affirms that "States may also be responsible for private acts if they fail to act with due diligence to prevent violations of rights or to investigate and punish acts of violence."[34]

46. The Special Rapporteur underlines the centrality and importance of cultural rights, based in particular on article 27 of the Universal Declaration of Human Rights and article 15 of the International Covenant on Economic, Social and Cultural Rights. States must respect those rights and protect them from interference by fundamentalist and extremist movements.

47. Article 2, paragraph 2 of the Covenant prohibits discrimination with regard to these rights, while article 3 states that men and women are equally entitled to the enjoyment of economic, social and cultural rights. In its general comment No. 21 (2009) on the right of everyone to take part in cultural life, the Committee on Economic, Social and Cultural Rights insists that:

> Ensuring the equal right of men and women to the enjoyment of economic, social and cultural rights is a mandatory and immediate obligation of States parties. Implementing article 3 of the Covenant, in relation to article 15, paragraph 1(a), requires, inter alia, the elimination of institutional and legal obstacles as well as those based on negative practices, including those attributed to customs and traditions, that prevent women from participating fully in cultural life, science education and scientific research.[35]

[34] See Committee on the Elimination of Discrimination against Women, general recommendation No. 19 (1992) on violence against women, para. 9. See also Committee against Torture, general comment No. 2 (2008), on the implementation of article 2, para. 18.

[35] Committee on Economic, Social and Cultural Rights, general comment No. 21 (2009) on the

48. Women's equal cultural rights are also guaranteed by article 13 (c) of the Convention on the Elimination of All Forms of Discrimination against Women, which requires States to take the measures needed to end discrimination against women affecting "[t]he right to participate in... all aspects of cultural life" and to ensure equality in this regard.

49. The Declaration on the Elimination of Violence against Women confirms that States are not to invoke religion as an excuse for violence against women.[36] Moreover, article 5 (a) of the Convention on the Elimination of All Forms of Discrimination against Women provides that States are to take all appropriate measures to "modify the social and cultural patterns of conduct of men and women, with a view to achieving the elimination of prejudices and customary and all other practices which are based on the idea of the inferiority or the superiority of either of the sexes or on stereotyped roles for men and women".[37]

50. Cultural rights are not tantamount to cultural relativism. They are not an excuse for violations of women's human rights or for discrimination or violence against women. They are firmly embedded in the universal human rights framework (see A/HRC/31/59, para. 27).

51. In article 5 of the Vienna Declaration and Programme of Action, States agreed not only that "all human rights are universal" but that "while the significance of national and regional particularities and various historical, cultural and religious backgrounds must be borne in mind, it is the duty of States, regardless of their political, economic and cultural systems, to promote and protect all human rights".

52. Universality is one of the most important tools in the struggle against the harmful effects of fundamentalism and extremism and must be defended. When States undermine universality, they aid and abet extremism. In its general comment No. 28 (2000) on the equality of rights between men and women, interpreting article 3 of the International Covenant on Civil and Political Rights, the Human Rights Committee explained that "States parties should ensure that traditional, historical, religious or cultural attitudes are not used to justify violations of women's right to equality before the law and to equal enjoyment of all Covenant rights".[38]

53. States must also respect and protect freedom of thought, conscience and religion, including the right to be a religious believer but also the right not to profess any religion or belief".[39] In addition, "no one shall be subject to coercion which would impair his freedom to have or to adopt a religion or belief of his choice".[40] Acts of fundamentalist and extremist Governments or movements that aim at shaping, through coercion or abuse, adherence to certain beliefs, world visions and cultural practices are contrary to human rights standards.

54. In its general comment No. 28, the Human Rights Committee determined that "article 18 may not be relied upon to justify discrimination against women by reference to freedom of thought, conscience and religion". The former Special Rapporteur of the Human Rights Council on freedom of religion or belief has noted

---

right of everyone to take part in cultural life, para. 25.

[36] See General Assembly resolution 48/104, art. 4.

[37] Convention on the Elimination of All Forms of Discrimination against Women, art. 5 (a).

[38] Human Rights Committee, general comment No. 28 (2000) on equality of rights between men and women, para. 5.

[39] Human Rights Committee, general comment No. 22 (1993) on the right to freedom of thought, conscience and religion, para. 2.

[40] International Covenant on Civil and Political Rights, art. 18, para. 2 (see General Assembly resolution 2200 A (XXI), annex).

that "freedom of religion or belief can never serve as a justification for violations of the human rights of women and girls".[41]

55. Fundamentalists sometimes seek to advance their agenda or to shield themselves from scrutiny by deploying the language of human rights and religious freedom. The Special Rapporteur stresses the importance of article 30 of the Universal Declaration of Human Rights, as well as of common article 5 of the International Covenant on Civil and Political Rights and of the International Covenant on Economic, Social and Cultural Rights, which warn that nothing in those instruments shall be interpreted as implying for any State, group or person any right to engage in any activity aimed at the destruction of any of the rights and freedoms recognized therein.

B. Analysis of fundamentalism and extremism in the United Nations system

56. The United Nations human rights system has commented sporadically on issues of fundamentalism and extremism and a more systematic approach should be developed. However, some important statements have been made.

57. In 2016, in his report submitted to the Human Rights Council at its thirty-second session, the Special Rapporteur on the rights to freedom of peaceful assembly and of association addressed the impact of fundamentalism on the rights within his mandate. He noted that "religious fundamentalism often has a disproportionate impact upon the assembly and association rights of women". In particular, he cited pressure placed by the Catholic Church and evangelical movements on women's organizations in Latin America working for reproductive rights and health (see A/HRC/32/36, para. 62).

58. Former Secretary-General Kofi Annan noted, in a report submitted to the General Assembly at its sixty-first session, in 2006, that "the politicization of culture in the form of religious 'fundamentalisms' in diverse ... religious contexts has become a serious challenge to efforts to secure women's human rights" (see A/61/122/Add.1, para. 81).

59. In the Vienna Declaration and Programme of Action, the World Conference on Human Rights "stresse[d] the importance of ... the eradication of any conflicts which may arise between the rights of women and the harmful effects of ... religious extremism" (see A/CONF.157/24 (Part I), chap. III, part II, para. 38).

60. The Committee on the Elimination of Discrimination against Women, in its concluding comments on the combined initial and second reports of Tunisia, noted that "the promotion of women's rights was the best safeguard against extremist ... movements" (see A/50/38, para. 262).

III. Fundamentalism, extremism and women's cultural rights: a survey

61. Across most areas of the Special Rapporteur's mandate, fundamentalism and extremism give rise to widespread abuses of women's cultural rights. The examples given below should be seen as part of a broader systematic assault on human rights.

[41] A/68/290, para. 30.

A. Women's freedom of artistic expression and attacks against women artists

62. Fundamentalist and extremist State and non-State actors often threaten the right to freedom of artistic expression. Artists have been accused of "blasphemy" or "religious defamation", insulting "religious feelings" or inciting "religious hatred" (see A/HRC/23/34, para. 47). The history and practice of women's artistic expression is regularly erased by diverse fundamentalists. "Women artists and audiences are at particular risk in some communities, and are prohibited from performing arts altogether ... or from performing with men" (ibid., para. 43). This is especially the case in theocratic contexts. "Such bans have devastating effects on the diversity of cultural expressions ...".[42] The submissions received provide examples of concerts featuring women that have been cancelled, female actors who have been attacked, women artists who have been threatened and insulted, and of women singers and writers who have been arrested, in Afghanistan, Iran (Islamic Republic of), Saudi Arabia and the Sudan.[43] A website affiliated with the Islamic Republic of Iran's Islamic Revolutionary Guard Corps noted that women singing "violated all moral and religious values".[44] One Sudanese singer said "when I am on stage ... I find myself in a constant state of fear. I am always afraid that my show could be stopped any moment".[45] In Ethiopia, there has been a decrease of women and men dancing and singing together, because of pressure from religious groups since 2008.[46] Restrictions to, and violations of, artistic freedom create an unsafe environment for all engaged in the arts and undermine efforts to counter extremism and fundamentalism.

63. It is impossible to list all the women artists killed by diverse fundamentalists and extremists. Notable recent cases include the 2014 assassination by Al-Shabaab of Saado Ali Warsame, a singer and member of the Somali parliament known for appearing onstage bareheaded. Between 2001 and 2014, 12 women have reportedly been killed because of their involvement in music in north-western Pakistan.[47]

64. Cultural events associated with women and girls have been the target of terrorism. The Special Rapporteur deplores events such as the attack by a Muslim fundamentalist on an Ariana Grande concert in Manchester, United Kingdom, in May 2017. 17 of the 22 victims of this "attack on girlhood"[48] were women and girls.[49] The Special Rapporteur salutes the courage of Ms. Grande in returning to the stage so quickly, at the "One Love Manchester" concert, and that of the many people who attended. The courage to defy extremists is displayed by artists and audiences around the world, with far less international attention, and needs recognition and support, a notable example being Afghanistan's first all-female orchestra, Zohra.[50]

---

[42] Submission from Freemuse.

[43] Submissions from Association Des Femmes Iraniennes en France; Turquoise Mountain; and from Saudi Arabian non-governmental organizations (NGOs) (European Saudi Organization for Human Rights, Saudi Organization for Human Rights, Al-Qst Organization, in consultation with Saudi women activists).

[44] Submission from Association Des Femmes Iraniennes en France.

[45] Submission from Sudanese Women Human Rights Defenders Project.

[46] Submission from Femmes solidaires.

[47] Submission from Freemuse.

[48] Charlotte Alter, "Why the Manchester attack was an attack on girlhood", *Time*, 24 May 2017.

[49] Helena Horton and Joe Shute, "Who are the victims of the Manchester terror attack?", *Telegraph*, 31 May 2017.

[50] See www.anim-music.org/girls-ensemble/.

65. In response to what they perceived as "rising intolerance and growing assault on free speech", coupled with violence against intellectuals, approximately 40 leading Indian writers, including women writers, returned their literary awards in protest.[51] That effort came to prominence after well-known writer Nayantara Sahgal returned a prize. She explained: "India's culture of diversity and debate is now under vicious assault. Rationalists who question superstition, anyone who questions any aspect of the ugly and dangerous distortion of Hinduism known as Hindutva — whether in the intellectual or artistic sphere, or whether in terms of food habits and lifestyle — are being marginalized, persecuted, or murdered".[52]

B. Women's right to take part in cultural life without discrimination

66. Women's cultural rights are a prime target for fundamentalists and extremists, who often claim to be defending culture, religion or tradition but instead deny the rights of others in these regards. The following is a brief survey.

1. Women's equal rights within religion and belief

67. In many places, women are prohibited from being religious leaders as a result of stereotypical gender norms promulgated by patriarchal narratives of religion and purveyed by State and non-State actors.[53] Women's equal right to take part in cultural life includes their right to be religious and spiritual leaders. Some women assert those rights by leading prayer services or issuing religious edicts and interpretations in favour of women's rights. Many women's groups respond to fundamentalisms by leading public discussions of oppressive interpretations of religious texts and laws. The Special Rapporteur also notes the equally important roles played in defending cultural rights by women in associations of non-religious persons and humanists.

68. In Israel, Women of the Wall have reportedly been harassed for activities in favour of women's right to worship in equality and for their legal battle to worship at the Western Wall, as men do. The Special Rapporteur regrets the recent suspension of a plan to provide an improved space for women and men to worship together at the Wall, as well as the failure to implement policies consistent with court judgments acknowledging the right of women to pray at the Wall.[54] Moreover, there have been reported attempts at imposing gender segregation in the ultra-Orthodox Jewish population in a number of countries.[55]

69. Some Pentecostal churches in Africa reportedly requested that their congregations sign petitions against the ratification of the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa.[56] Article 17, paragraph 1 of the Protocol holds that "women shall have the right to live in a positive cultural context and to participate at all levels in the determination of cultural policies".

2. Cultural rights impact of reproductive health and rights

70. As stated by the first Special Rapporteur in the field of cultural rights, women must be equal participants in cultural affairs and in the wider "general" society,

[51] "How India's writers are fighting intolerance", BBC News, 13 October 2015.
[52] Indian Cultural Forum, "Nayantara Sahgal returns her Sahitya Akademi award", 6 October 2015.
[53] Submission from Muslims for Progressive Values.
[54] Isabel Kershner, "'Sense of betrayal' in liberals over reversals by Netanyahu", *New York Times*, 4 July 2017.
[55] Submission from Hadassah-Brandeis Institute Project on Gender, Culture, Religion and the Law.
[56] Horn, "Christian fundamentalisms", p. 13.

requiring States to ensure women's freedom to participate in social, economic and political life.[57] The Committee on the Elimination of Discrimination against Women and the Committee on Economic, Social and Cultural Rights have found that denying women and girls contraception or abortion services, or forcing girls into early marriage, denies them the right to control their fertility and sexuality, which affects their full enjoyment of their economic, social and cultural rights, including access to education, on an equal basis with men.[58]

71. In examining, as part of the inquiry procedure under article 8 of the Optional Protocol to the Convention on the Elimination of All Forms of Discrimination against Women, the impact of Executive Order No. 003 in Manila, which banned funding for modern contraceptives and discouraged, inter alia, the use of condoms based on an interpretation of Catholicism, the Committee on the Elimination of Discrimination against Women found the situation "particularly egregious as a result of an official and deliberate policy that places a certain ideology above the well-being of women",[59] and that it contributed to gender stereotypes.

72. Across Latin America, fundamentalist and conservative civil society groups have often allied with fundamentalist churches to oppose sexual and reproductive rights, including by spreading false information concerning scientific knowledge in the field of reproductive health.[60] According to experts, Sinhala-Buddhist extremist organizations in Sri Lanka, "whose activities have been unchecked and even tacitly endorsed by the state, have valorized fertility of Sinhala women while demonizing the fertility of Muslim women".[61] Across regions, fundamentalists and extremists promote cultural stigmatizing of women for exercising and advocating for sexual and reproductive rights, creating a culture of shame rather than equality.[62]

3. Imposition of "modest" dress codes

73. Through the imposition of "modest" dress codes, fundamentalist groups promote the idea that women are limited to a stereotypical, subordinated position in society and limited in their bodily autonomy, cultural choices and ability to do such things as ride bicycles or play sports. They further promote a culture of shame about women's bodies. The required garments or practices usually conceal the female form — whether Hindu purdah restrictions and bans by some Hindu fundamentalists on wearing trousers, or the long skirts, head coverings or wigs worn by some Orthodox Jewish women, or the veils and headscarves worn by some Muslim women, or others. Women in the sect within the Mormon faith known as the "Fundamentalist Church of Jesus Christ of Latter-Day Saints" are required to wear long dresses and an undergarment that covers the skin from neck to ankles.[63]

74. Some women's rights experts argue that many of the world's great religions often use modesty and segregation to exclude women from public space.[64] Hence,

[57] A/67/287, para. 37.

[58] Committee on the Elimination of Discrimination against Women, general recommendation No. 21 (1994) on equality in marriage and family relations, paras.21 and 22; HRI/GEN/1/Rev.9 (Vol. II); E/C.12/KEN/CO/2-5, para. 54.

[59] CEDAW/C/OP.8/PHL/1, para. 48.

[60] Confidential submission from a federation of Latin American organizations.

[61] Chulani Kodikara, "State racism and sexism in post-war Sri Lanka", Open Democracy, 10 November 2014.

[62] Examples are given in the submission from the Permanent Mission of Honduras.

[63] Christine Brouwer, "Polygamy garb born of rules", ABC News, 17 April 2008.

[64] Frances Raday, "Modesty disrobed: gendered modesty rules under the monotheistic religions", in Marie A. Failinger, Elizabeth R. Schiltz and Susan J. Stabile, eds., Feminism, Law and Religion(Farnham, United Kingdom, Ashgate Publishing, 2016), pp. 283-307.

the concept of modesty is not gender-neutral — it is "gendered modesty".[65] Fundamentalist movements exacerbate this tendency. All of these implications for women's human rights are lost in a world — including parts of the field of international human rights — that increasingly normalizes such "modest" dress codes as merely a cultural practice. Young women often are taught to think this is how women have always dressed.

75. Such garments are often imposed by threats, violence, indoctrination or stigma. Consider the fatwa issued by the all-male European Council of Fatwas and Research regarding the duty of Muslim women and girls in Europe to cover their heads:

> Thus, by her dress, she presents herself as a serious and honest woman who is neither a seductress nor a temptress, who does no wrong ... by any movement of her body...[66]

76. Women who violate these dress codes are subject to threats and punishment by State and non-State actors, in violation of international law, in many contexts. Iranian law makes it a crime punishable by imprisonment and fine to not wear the hijab. Every year thousands of Iranian women are reprimanded, arrested or prosecuted for this "crime".[67] Article 152 of the Sudanese Criminal Act (1991) makes violations of dress codes punishable by whipping, a punishment to which thousands of women have been subjected.[68] In December 2016, police in Saudi Arabia even arrested a woman for posting photos on social media showing herself without a headscarf in public places.[69] In Mali, during the 2012 jihadist occupation of the north, fundamentalists required women to wear black veils and loose-fitting clothing, or risk whipping and imprisonment.[70] In India, reports suggest incidents of "moral policing" involving targeting of women and girls by vigilante groups, using force and violence to regulate, inter alia, the dress of women and girls.[71]

77. Some restrictive garments are said in certain instances to represent a freely-chosen personal conviction that such "modesty" is required by the teachings of a particular religion. If so, this is a choice of a particular interpretation of any faith, and one which is relentlessly promoted by fundamentalists. One must respect the agency of adults. However, women's dress may be heavily impacted by discrimination against women and fundamentalist propaganda, especially in the mass media and sermons. States must ensure that women are free from such coercion.

78. Beliefs about the imperative to cover may have implications for women who do not cover. They are seen by some as not identifying with their ethnic or religious group, or as not expressing their religious beliefs as required by certain interpretations, and thus may be labelled "bad" believers or non-believers, or considered "shameful". In particular environments, this may yield a range of consequences, including threats, violence and death.

---

[65] Ibid.

[66] Conseil Européen des Fatwas et de la Recherche, fatwa No. 6, in *Recueil de Fatwas*, Série No. 1, Avis Juridiques Concernant les Musulmans d'Europe 7, 2002.

[67] Justice for Iran, "Thirty-five years of forced hijab: the widespread and systematic violation of women's rights in Iran", March 2014.

[68] Human Rights Watch, "Sudan: end lashing, reform public order rules: arrest of women's rights activists, flogging of woman violate basic rights", 15 December 2010.

[69] Submission from Saudi NGOs.

[70] "Out with colour: Islamists force Timbuktu women to wear black veils", France 24, 24 September 2012.

[71] Confidential submission from Indian civil society.

79. Many fundamentalist or extremist dress codes for women represent a process of radical change, rather than the preservation of tradition. Some of the more restrictive garments purveyed by fundamentalists today are themselves an assault on the pre-existing cultural status quo. Such clothing is sometimes not indigenous or traditional dress. For example, in West Africa, where women traditionally wear colourful boubous, fundamentalists seek to impose hijabs and niqabs, often in dark colours.

80. Women who cover are not to blame for the broader political context and have faced discrimination and violence themselves in recent years, inspired, in particular, by far right and racist extremists in the West,[72] a matter which is also of grave concern to the Special Rapporteur and that requires urgent attention. It is possible to defend the fundamental human rights of those who veil to be free from violence and discrimination, while critiquing the cultural engineering that has relentlessly promoted the covering of women. Only then, in many contexts, will women truly be able to make free cultural choices about the way they dress.

C. Attacks against others based on their perceived or assumed "difference"

81. Fundamentalist and extremist assaults on minorities, including minority women, and on their cultural sites and practices have become widespread around the world, including attacks against Hindus in Bangladesh and against Coptic Christians in Egypt. The incidents range in severity from hate speech to genocide. Such attacks have a particular impact on women, who are often seen to symbolize minority groups. In India, with the rise of Hindu fundamentalism, the Muslim minority is increasingly described as "under siege ... in the face of cultural re-visioning that seeks to delegitimise their rich history, traditional diet and livelihood", resulting in women being rendered more vulnerable.[73] Laws that treat minorities differently with regard to their cultural practices create an environment that facilitates attacks. For example, in Myanmar, laws require Rohingya Muslims to obtain government permission to marry.[74]

82. There has been a significant rise in hate speech and hate violence in the United States of America since the 2016 presidential elections, targeting inter alia, women, including immigrant and minority women.[75] The perpetrators of such incidents often specifically referenced the President or his rhetoric. On 26 May 2017, in Portland, Oregon, a far-right extremist and white supremacist shouted hate speech at two young Muslim women in hijab, then murdered two young male bystanders who came to their defence.[76]

83. Australian Lawyers for Human Rights expressed its concern about the "mainstreaming of fundamentalist and extremist ideas in Australian public discourse" along with a "rise in populist ultranationalism", which, in its view, produces attempts to "legitimize ... the imposing of an 'authentic Australian culture' on women", especially those from diverse ethnic backgrounds.[77]

---

[72] The submission from the Human Rights Center, University of Minnesota, among other submissions, provides examples thereof.

[73] Confidential submission from Indian civil society.

[74] Submission from Asian-Pacific Resource and Research Centre for Women (also known as ARROW).

[75] Submission from the Human Rights Center, University of Minnesota.

[76] Amy B Wang, "'Final act of bravery': men who were fatally stabbed trying to stop anti-Muslim rants identified", *Washington Post*, 27 May 2017.

[77] Submission from Australian Lawyers for Human Rights.

84. Fundamentalist and extremist groups often seek to block the mixing of people. For example, Sikh fundamentalist groups have reportedly used gangs of masked men to forcibly disrupt mixed marriages.[78] In India, the false claim that Muslim men engage in so-called "love jihad" has been used to cast intimacy and marriage of Hindu women and Muslim men as part of a conspiracy to convert Hindu women to Islam and produce Muslim progeny.[79]

85. Those women perceived as lesbian remain targets of organized abuse, including by extreme nationalists, which deprives them of many human rights, including the right to take part in cultural life without discrimination (see A/HRC/29/23, para. 22; CRC/C/IRQ/CO/2-4, paras. 27-28).[80]

86. Violence against people because of their sexual orientation highlights the transnational nature of fundamentalisms and extremisms. For example, Christian fundamentalist leaders and groups from the United States have reportedly supported an anti-gay and lesbian agenda abroad, including in Uganda, through speeches and funding.[81]

87. Fundamentalists and extremists commonly seek to quash any positive expression and representation of sexual orientation-related themes and of sexual minorities. Legislation in at least 17 countries explicitly prohibits the "promotion" of sexual orientation.[82] Such repression stifles the sharing of information about lesbian, gay, bisexual and transgender cultural events. In some cases, such laws have emboldened fundamentalists to commit violence against participants in such events. Russian human rights defenders report that, since the adoption of the law banning "propaganda of non-traditional sexual relations" among minors, "virtually any peaceful LGBT rights public action is accompanied by acts of violence committed by opponents without any proper response of police".[83] Diverse fundamentalists have acted to force the cancellation of lesbian, gay, bisexual and transgender cultural events, including fashion shows involving transgender women, equality festivals, pride events and days of remembrance, including in Malaysia and Ukraine.[84] The Special Rapporteur is pleased that the new Independent Expert on protection against violence and discrimination based on sexual orientation and gender identity will be able to further investigate such issues.

D. Right to education

88. Fundamentalists and extremists everywhere target education in different ways, in an effort to impose their world views. In some places, they carry out acid attacks on girl pupils. Elsewhere, they attempt to impose gender segregation in schools or

[78] Sukhwant Dhaliwal, "Resurgent Sikh fundamentalism in the UK: time to act?", Open Democracy, 18 October 2016.

[79] Confidential submission from Indian civil society. See also High Court of Kerala, *Asokan K.M. v. The Superintendent of Police*, WP(Crl.) No. 297 of 2016, Judgment of 24 May 2017.

[80] The Special Rapporteur appreciates the view she understands to be expressed in the submission of Algeria that sexual orientation is an issue to which personal autonomy and personal freedom applies. Submission of Algeria, Ministry of Religious Affairs and Endowments.

[81] Jeffrey Gettleman, "Americans' role seen in Uganda anti-gay push", *New York Times*, 3 January 2010.

[82] Submission from International Lesbian, Gay, Bisexual, Trans and Intersex Association (ILGA) and ARC International.

[83] LGBT organization "Coming Out", Transgender Legal Defense Project and the Russian LGBT Network, "Implementation of the International Covenant on Civil and Political Rights in the Russian Federation: sexual orientation and gender identity issues" alternative report submitted to the Human Rights Committee, on its 111th session, Geneva, July 2014, p. 4.

[84] Submission from International Lesbian, Gay, Bisexual, Trans and Intersex Association and ARC International.

to exclude women and girls altogether. In other locations, they seek to change the content of education, such as by removing sex education from the curriculum.

89. In Indonesia, as part of what has been described as a worsening climate of fundamentalism affecting human rights more broadly, a unique Islamic boarding school, Al-Fatah Pesantren, run by and for waria (transgender women) was ordered closed in February 2016 by the Islamic Jihad Front. Police reportedly failed to protect the school and in March 2016, it was closed by local authorities.[85]

90. Positive efforts by some in government to foster the protection of women's human rights in schools and curricula are often thwarted by concerted fundamentalist efforts. For example, in Peru, the Ministry of Education's efforts in 2016 to include human rights approaches met with the mobilization of Christian fundamentalist groups and conservative political parties.[86] Those groups opposed the curriculum's emphasis on gender equality and non-discrimination on the basis of sexual orientation. One pastor involved reportedly called for the killing of lesbian women. Ultimately, the curriculum was changed.

91. The promotion and defence of non-sexist education, in accordance with international standards, and of non-discrimination and full equality for women and girls in education, are among the most important measures governments can take to defeat fundamentalism and extremism.

92. The Special Rapporteur is deeply concerned about the rise, in many contexts, of fundamentalist-run schools, often with foreign funding, that promote gender stereotypes, in some cases, normalize violence against women, and practice a gender segregation that subverts equality.

93. Fundamentalist movements, such as Boko Haram, repeatedly target educational institutions and students in Nigeria, with the kidnapping of 276 schoolgirls, in April 2014 (many of whom have yet to be released) being only one terrible example of such attacks. There has also been widespread targeting of girls' schools by fundamentalist armed groups in Afghanistan and Pakistan.

94. It is a testament to the lack of accountability for fundamentalist and extremist violence against women that, even in a case as high profile as that of the shooting of Pakistani Nobel laureate Malala Yousafzai, for which the Taliban openly took responsibility, 8 of 10 suspects were acquitted and released after a secret trial.[87] Accountability in all cases of fundamentalist and extremist violence against women, including as they exercise their cultural rights, must be a priority.

IV. Conclusions and recommendations

A. Conclusions

95. **After an attack by Da'esh, in February 2017, at a shrine in Pakistan, which killed over 70 people taking part in a Sufi ritual, dancer Sheema Kermani went to the site to perform for local people, notwithstanding the security risks, to send a message of hope.[88] The international community must show as much courage as women like her. This is a wake-up call for our times.**

[85] Submission from International Lesbian, Gay, Bisexual, Trans and Intersex Association and ARC International.

[86] Submission from the Center for the Promotion and Defense of Sexual and Reproductive Rights.

[87] "Eight out of 10 Malala suspects 'secretly acquitted'", BBC News 5 June 2015.

[88] "Sheema Kermani defies act of terrorism, performs at Lal Shahbaz Qalandar's shrine", Dawn News, 21 February 2017.

We face a multidirectional global avalanche of misogyny, to which we must have an urgent global feminist riposte. We must heed the warning of Polish woman human rights defender, Paulina Wawrzynczyk, who emphasizes the need for global solidarity: "in any country no rights are won for good. We must ... continue to raise awareness of ... what may be taken away from us".[89] States, international organizations and civil society must come together to develop comprehensive human rights strategies to defend women's cultural rights from fundamentalism and extremism, in accordance with international norms.

96. **Fundamentalist and extremist ideologies are a threat to women's human rights, and more specifically their cultural rights. States must neither purvey them nor concede women's rights to them. Women's cultural rights, understood as fully integrated within the human rights system, are critical counterweights to fundamentalism and extremism; they call for free self-determination of women, respect for their cultural diversity, universality and equality.**

B. Recommendations

97. **In order to effectively respond to fundamentalism and extremism and prevent, punish and stop the violations of women's human rights, in particular cultural rights, to which they give rise, and to ensure women's equal cultural rights, the Special Rapporteur recommends that the international community:**

(a) **Promote a culture of women's equality and dignity;**

(b) **Understand fundamentalism and extremism as human rights issues, for which a human rights approach is essential;**

(c) **In accordance with relevant international law, recognize and combat extremist and fundamentalist ideologies that promote discriminatory attitudes towards women;**

(d) **Examine how and why fundamentalism and extremism take root and combat the root causes through, inter alia, the implementation of economic, social and cultural rights;**

(e) **Develop a gender-inclusive framework for recognizing the warning signs of fundamentalism, which recognizes that cultural expressions, and especially those associated with women, are often among the first targets; and take preventive action in accordance with international norms to stop the rise of such movements;**

(f) **Support initiatives that reaffirm women's cultural rights.**

98. **The Special Rapporteur recommends that States:**

(a) **Respect, protect and fulfil women's equal cultural rights, including the right to freedom of artistic expression and the right to take part in cultural life without discrimination;**

(b) **Recognize and emphasize the promotion and respect of culture and cultural rights, with adequate funding, including the equal cultural rights of women, as core aspects of any strategy for tackling fundamentalism and extremism;**

[89] Paulina Wawrzynczyk, "No battle is ever won for good", *Feminist Dissent*, No. 2 (2017), pp. 189-192.

(c) Reaffirm the universality of human rights and not undermine this principle;

(d) Promote equality for all, in accordance with international standards;

(e) Lift all reservations to human rights treaties, and the Convention on the Elimination of All Forms of Discrimination against Women in particular, which undermine the principles of universality and equality;

(f) Act in accordance with due diligence standards to ensure that non-State actors engaging in fundamentalist and extremist abuses of women's cultural rights are prosecuted and punished according to international norms;

(g) Prevent violations of women's cultural rights, including by prohibiting the funding of fundamentalist and extremist groups, in accordance with international standards;

(h) Condemn all acts of extremist or fundamentalist violence that undermine women's cultural rights, and express solidarity with women victims;

(i) Ensure that all women victims of fundamentalist or extremist abuses, including in the cultural rights area, have access to adequate remedy, reparation and compensation;

(j) In consultation with women human rights defenders and affected groups, develop plans of action to protect women, including those from religious, ethnic and sexual minorities, from extremism and fundamentalism; and implement urgent action policies when such groups are targets of fundamentalist and extremist threats or violence;

(k) Ensure that women at risk from fundamentalist and extremist violence and abuse, including as a result of exercising their cultural rights, are given asylum, are not returned to contexts where they will be at risk and are fully protected, including from xenophobic attack and gender-based violence, in receiving countries;

(l) Take all necessary measures to respect and ensure the human rights of women human rights defenders who challenge fundamentalism and extremism, including by investigating threats and attacks against them, bringing perpetrators to justice and providing protection in agreement with those affected;

(m) Remove obstacles to the functioning of an independent civil society that promotes human rights in accordance with international norms;

(n) Involve women human rights defenders, with relevant expertise, in all programmes and policy discussions regarding combating fundamentalism and extremism, including at international conferences and negotiations;

(o) Repeal discriminatory laws and policies;

(p) Provide for and protect the separation of religion and State and guarantee religious freedom, including the right for women to believe, not to believe and to change their belief;

(q) Respect and ensure the right to education for all without discrimination, in accordance with international standards; this implies a secular public schooling system with a non-sexist curriculum that promotes a culture of gender equality and women's empowerment;

(r) Take urgent steps to protect schools, including girls' schools, students and educators where they are at risk;

(s) Ensure that schools, curricula and textbooks are not promoting fundamentalist or extremist ideology, or discrimination or violence against women;

(t) Act effectively to combat fundamentalism and extremism but refrain from violating human rights or international law in so doing.

99. **The Special Rapporteur recommends that civil society and experts:**

(a) Document the role of fundamentalist and extremist ideology in abuses of women's human rights by State and non-State actors and campaign against those abuses and the ideologies that give rise to them;

(b) Support women human rights defenders who are combating fundamentalism and extremism, and avoid undermining their work;

(c) Decline to partner with or whitewash fundamentalists or extremists;

(d) Submit cases concerning fundamentalist and extremist abuses of women's cultural rights to treaty bodies under relevant complaints procedures.

100. **The Special Rapporteur recommends that relevant United Nations treaty bodies consider:**

(a) Adopting general comments about the human rights impact of fundamentalism and extremism, including on women;

(b) Systematically addressing the impact on women's human rights of diverse forms of fundamentalism and extremism, where relevant.

101. **The Special Rapporteur recommends that the United Nations and other intergovernmental bodies:**

(a) Organize an international expert meeting on the human rights impact of fundamentalism and extremism across regions, including the impact on women's human rights;

(b) Guarantee the participation of representatives from women's organizations who have been working on these issues in all relevant international meetings;

(c) Develop a fully gender-inclusive action plan, in collaboration with artistic civil society and women human rights defenders, to secure the safety of women artists at risk from fundamentalists and extremists;

(d) Develop a set of guiding principles for effectively combating fundamentalism and extremism, including their impact on women's human rights, in accordance with international law.

United Nations A/72/156

General Assembly

Distr.: General
17 July 2017

Original: English

Seventy-second session
Agenda item 20 (i) of the provisional agenda*
Sustainable development: ensuring access to affordable, reliable, sustainable and modern energy for all

United Nations Decade of Sustainable Energy for All

Report of the Secretary-General

Summary

The United Nations Decade of Sustainable Energy for All, 2014-2024, represents a valuable opportunity for all stakeholders to gather around a common platform to take further action and complement activities and synergies ensuring progress towards the overall objective of sustainable energy for all. In line with the strategic objectives outlined in the global plan of action for the Decade, the present report highlights activities undertaken by a wide range of stakeholders to accelerate action towards making sustainable energy for all a reality, including actions by Member States and efforts by the United Nations system and by relevant international organizations contributing towards the 2030 Agenda for Sustainable Development.

* A/72/150.

17-11955 (E) 010817

Please recycle

I. Introduction

1. The present report is submitted pursuant to General Assembly resolution 71/233, in which the Assembly took note of the report of the Secretary-General on the United Nations Decade of Sustainable Energy for All and requested the Secretary-General to prepare, in consultation with Member States and other relevant stakeholders, a report on the activities carried out to mark the Decade and related activities within the United Nations system, for submission to the General Assembly at its seventy-second session.

II. Global plan of action for the Decade and its alignment with the 2030 Agenda

2. In 2012, the General Assembly unanimously approved resolution 67/215, by which it declared 2014-2024 the Decade of Sustainable Energy for All, underscoring the importance of energy issues for sustainable development and for the elaboration of the post-2015 development agenda.

3. The strategic objectives of the global plan of action for the Decade, which were originally presented in 2014 in the report of the Secretary-General on the Decade (A/69/395) and endorsed by the General Assembly in its resolution 69/225, focused on:

(a) Catalysing actions at all levels to transform the world's energy systems towards an equitable and sustainable future: all stakeholders should lead by example, by setting their own goals and targets on energy and its nexus with other development factors; by establishing proactive policies, regulatory frameworks and incentives to spur innovation and investment; by facilitating the building of market structures to deliver sustainable energy solutions and services over time; by dramatically increasing bottom-up solutions; by expanding capacity-building: by promoting partnerships; by enhancing research and development; and disseminating information on experiences and lessons learned;

(b) Creating an enabling environment for a significant increase in investment in the world's energy systems: the International Energy Agency estimated that nearly $1 trillion in cumulative investment was needed to achieve universal energy access by 2030,[1] and massive investments in renewable energy and energy efficiency were necessary in order to reach the global energy goals of the Sustainable Energy for All initiative;

(c) Catalysing overall investment in the world's energy systems: public-private partnerships will be essential to mobilizing the massive investment needed for the global transformation of energy systems and it would be essential to use public investment in order to leverage the private investment that was required to achieve that transformation;

(d) Increasing support for research and development: Governments and the private sector would need to support efforts to drive technological innovation and reduce the cost of clean energy technologies to make them increasingly attractive all over the world in terms of economics;

(e) Continuing to expand global consultations with all stakeholders, both in developing and in developed countries: civil society, businesses, young people and Governments should continue dialogue to ensure that the perspectives of all

[1] International Energy Agency, *World Energy Outlook 2012: Executive Summary* (Paris, 2012).

stakeholders were appropriately captured and incorporated into the Decade programme, the post-2015 development agenda and other relevant processes;

(f) Creating more incentives for a change in behaviour to manage and allocate resources in a more sustainable manner: activities relating to the Decade should promote sustainable energy production and consumption so that energy resources were used in a more equitable manner;

(g) Expanding data and statistical programmes in developing countries: more work was needed on energy-integrated targets, indicators and definitions and on identifying data needs to capture the many dimensions and interlinkages and to ensure national relevance and measurability, and the Sustainable Energy for All Global Tracking Framework could provide support in that respect;

(h) Expanding and increasing partnerships and commitments: actions and programmes relating to the Decade should seek to expand current partnerships and coalitions and secure new partnerships and commitments for interim goals by 2024 and beyond;

(i) Enhancing dissemination of knowledge, commitments and solutions: the Decade should provide a platform for Governments and non-governmental actors to disseminate knowledge and showcase and announce contributions and solutions that accelerate the ultimate goal of sustainable energy for all.

4. In 2015, one year after the endorsement of the global plan of action for the Decade, a set of landmark agreements was reached: the 2030 Agenda for Sustainable Development, the Paris Agreement adopted under the United Nations Framework Convention on Climate Change and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development. Together, they collectively represent a transformational agenda for a sustainable future.

5. The 2030 Agenda includes the first-ever universal goal on energy, Sustainable Development Goal 7, with targets on energy access, renewable energy, energy efficiency and means of implementation. The scale and ambition of the Goal and its related targets require an intensive global engagement across all sectors of society. Building on the achievements to date, the Decade can, and must, play an instrumental role in bringing together all stakeholders to make the achievement of Goal 7 a reality.

6. In that context, the present report highlights the activities undertaken by a wide range of stakeholders in support of the Decade, including actions by Member States and efforts by the United Nations system and by relevant international organizations. In order to demonstrate the strategic alignment of the global plan of action for the Decade with the 2030 Agenda, the report places emphasis on the following aspects: (a) enabling environments; (b) data and monitoring; (c) finance and investment, (d) capacity-building; (e) advocacy; and (f) partnerships.

III. Accelerating the implementation of the global plan of action for sustainable energy for all

7. Member States undertook a wide variety of activities and initiatives in support of the Decade. While those actions cover a broad range of areas, they all contribute significantly to the acceleration of the necessary transformation of global energy systems, at both the national and international levels. Inputs regarding Member State contributions to the objectives of the Decade were received from Argentina, Austria, Azerbaijan, Belarus, China, Cuba, Germany, Guatemala, India, Italy, Mexico, Monaco, the Russian Federation and Slovakia. In addition, inputs were

received from organizations of the United Nations system and other relevant international organizations regarding their activities in support of the Decade.

A. Enabling environment

8. Member States and international organizations are taking bold action to accelerate the transformation of energy systems. This includes the creation of national agendas with tailored targets in line with global agreements, the establishment of robust institutional, implementation and monitoring frameworks, the provision of stable policy environments to allow long-term planning and investment, the promotion of greater transparency and the development of markets with well-considered, transparent and consistently applied incentives, standards, labels and other regulatory measures developed with stakeholder consultation.

9. Examples of national strategies, goals and targets include the following:

(a) National policies in Argentina that focus on promoting energy efficiency, developing adequate low-carbon infrastructure, reducing inefficient fossil fuel subsidies, improving access to sustainable and modern energy for all and advancing the implementation of its intended nationally determined contribution;

(b) Azerbaijan launched a strategic road map for the development of utility services, with a long-term vision towards 2025 and beyond. Azerbaijan is taking steps to expand the use of renewable energy, in line with its national target to reduce carbon emissions by 35 per cent by 2030, using the 1990 baseline;

(c) Belarus set a target of increasing the share of primary energy production from renewable energy sources in the energy mix to 6 per cent by 2020, 7 per cent by 2025 and 8 per cent by 2030;

(d) Cuba has aimed to increase renewable energy sources to 24 per cent of the electricity generation mix by 2030;

(e) Germany has set ambitious targets within the framework of its energy transition, *Energiewende*, including abandoning nuclear power by 2022, increasing the share of renewable energies in electricity supply to 80 per cent by 2050 and decreasing greenhouse gas emissions by 80 to 90 per cent by 2050 (compared with 1990 levels);

(f) India has committed to increase the share of non-fossil fuel power generation capacity to 40 per cent and to reduce the emissions intensity of the economy by 33 to 35 per cent by 2030, measured against the baseline from 2005. India also aims to provide a continuous and reliable supply of electricity to its citizens by 2022;

(g) Mexico has set ambitious targets, including achieving 99.8 per cent electrification of the country by 2024, reducing the annual intensity of final energy consumption by 1.9 per cent for the period 2016-2030 and ensuring that, 63 per cent of new infrastructure for electricity generation over the next 15 years comes from clean energy sources;

(h) Monaco, in line with its commitment to reduce greenhouse gas emissions by 50 per cent by 2030, created the energy transition programme in 2016, with the aim of promoting renewable energy and energy efficiency;

(i) The Russian Federation, in its revision of its national energy strategy, reaffirms its objectives of providing stable energy resources for the period up to 2035, expanding the use of renewable energy sources and improving energy efficiency and adopting advanced technology;

(j) Slovakia approved its energy policy in 2014, defining the strategic objectives of achieving competitive low-carbon energy and providing a secure, reliable and efficient supply of all forms of energy at affordable prices, taking into account customer protection and sustainable development.

10. Examples of policy and regulatory frameworks include the following:

(a) Belarus has developed a regulatory framework for the use of renewable energy sources, creating favourable investment conditions, including a number of tax breaks for the expansion of electricity generation from renewable energy sources;

(b) Guatemala has taken action to promote renewable energy, which has resulted in an increase in electricity generated from renewable energy sources from 8,147 GWh to 10,878 GWh from 2011 to 2016, which currently accounts for about 60per cent of total electricity generation. Guatemala is also making progress on energy access: in 2016 access to electricity increased to 92 per cent, up from 84 per cent in 2011;

(c) The renewable energy sector of Italy benefits from a stable regulatory framework, which has led to an increase of the share of energy from renewable energy sources to up to 41.6 per cent of the total national energy production;

(d) Monaco is developing revised energy regulations for new and existing buildings;

(e) The Russian Federation has created a regulatory framework for energy efficiency, which increased the total volume of subsidies from the federal budget for the implementation of regional energy efficiency programmes to almost $700 million from 2011 to 2014.

11. Organizations of the United Nations system and other international organizations are joining efforts to facilitate policy dialogue on sustainable energy, identify financing options and ensure synergy with intended nationally determined contributions under the United Nations Framework Convention on Climate Change.

12. With the adoption and rapid entry into force of the Paris Agreement on Climate Change, the Secretariat of the United Nations Framework Convention on Climate Change continues to provide support to developing countries to facilitate their transition to a sustainable energy future, including through support for technical examination of policy options with high mitigation potential and adaptation, health and sustainable development co-benefits.

13. The Regional Commissions, through their committees on energy and a number of energy projects, continue to enhance international dialogue and cooperation and provide regional perspectives on energy issues.

B. Data and monitoring

14. Effective planning, follow up and review of the implementation of activities related to the Decade require the collection, processing, analysis and dissemination of an unprecedented amount of data and statistics at the local, national, regional and global levels. Good-quality and timely data are vital to enabling Governments to plan and monitor the impact of their policies, including through benchmarking data and monitoring year-on-year progress. Shared indicators and statistical frameworks can further help countries to see how they are doing compared with others.

15. There is a wide range of statistical capacity among countries, with individual countries setting their own national data and monitoring priorities. This

modernization and strengthening effort will require the full, active and focused commitment of government policy leaders. In this regard, some countries have initiated or implemented projects to improve data availability and quality in the energy sector. Some specific examples include the following:

(a) India has initiated steps to develop national indicators for Sustainable Development Goals, including Goal 7. In addition, as part of the efforts to promote transparency and accountability, some mobile applications for sharing real-time information with citizens have been launched, including on monitoring rural electrification and LED lighting distribution and mapping of current energy demand;

(b) Mexico has implemented a public access platform to provide statistical and geographical information showing the potential for renewable energy and electricity generation from non-fossil fuel energy sources;

(c) Monaco intends to reinforce the continued installation of smart electricity meters and sharing the collected data;

(d) In the energy policy of Slovakia, one of the priorities is ensuring good-quality and rigorous measurement, monitoring and evaluation of energy efficiency.

C. Finance and investment

16. Member States have reported various actions to catalyse financing, which include approaches and instruments to identify financial gaps, foster new partnerships between the Government and the private sector, strengthen international cooperation, align regulations and enable innovative instruments to promote risk sharing and accountability. A number of international organizations are also taking action in this area, including through direct investment in energy projects and development of energy financing toolkits. Some notable examples include the following:

(a) Azerbaijan has identified approximately 1 billion manats in investment for the construction of power plants, pursuant to the national priority on renewable energy;

(b) China has called for efforts among Member States to jointly foster open and transparent global trade and investment governance to cement the multilateral trading regime and unleash the potential of global cooperation in economy, trade and investment;

(c) Germany contributes to the mobilization of private capital through various tailor-made instruments, including the Global Energy Transfer Feed-in Tariffs (GET FiT) Programme, geothermal energy risk facilities, the Renewable Energy Cooperation Programme and the Regional Liquidity Support Facility. Furthermore, Germany, during its presidency of the Group of 20 in 2017, commissioned a joint study of the International Energy Agency and the International Renewable Energy Agency on the theme "Perspectives for the energy transition: investment needs for a low-carbon energy system". Results of the study are positive: energy transition is technically feasible and economically viable;

(d) India started about $15 billion worth of projects in 2015 and 2016, including $4.5 billion on power grids. India also launched a system designed to provide a continuous power supply to rural areas, with a total investment of $11.4 billion, as well as a system for integrated power development with a total financial outlay of $9.8 billion;

(e) Italy is financing energy-related projects in Africa, the Middle East and Latin America, where energy access is essential for sustainable economic and human development. The Ministry of the Environment of Italy allocated €18.7 million for energy projects in Africa;

(f) Mexico launched the Universal Electric Service Fund with a contribution of 3 million pesos, financing electrification in rural and marginalized urban areas. Mexico also aims to quadruple its investment in research and development for clean energy technologies, investing up to $310 million over five years in geothermal, solar energy, wind energy, bioenergy, marine energy, smart grids and carbon capture;

(g) In the Russian Federation, the cooperation between the Government and the private sector resulted in $700 million in subsidies for the implementation of regional energy efficiency programmes from 2011 to 2014;

(h) The Economic and Social Commission for Western Asia, in collaboration with the Economic Commission for Europe, is implementing a capacity-building project that seeks to increase renewable energy investments in Member States in the context of climate change mitigation, with activities that are planned in accordance with the objectives of the Decade;

(i) The World Bank Group financing of the energy sector totalled $11.5 billion in 2016. Of that amount, about $2.9 billion was for renewable energy and energy efficiency projects and programmes;

(j) The International Renewable Energy Agency, in its report entitled "Unlocking renewable energy investment: the role of risk mitigation and structured finance", identified the main risks and barriers limiting investment and provided a toolkit for policymakers, public and private investors and public finance institutions to scale up their investments in renewable energy. The "Remap" programme implemented by the Agency focuses on identifying the realistic potential of renewable energy until 2030 and beyond in all parts of the global energy system and quantifies renewables in terms of their cost and investment and their contribution to the climate and environmental objectives. The programme has grown to include 70 countries which account for more than 90 per cent of global energy use.

D. Capacity-building

17. Effective capacity-building will be a determining factor in the transition towards cleaner, affordable and sustainable energy systems that can benefit all. Action by Member States to support strengthening of capacity include the provision of technical assistance to Governments, companies and organizations; efforts to build strong local institutions; policy and operational toolkits; the gathering and dissemination of knowledge and best practices regarding technical assistance to Governments, companies and organizations; and the organization of technical workshops and expert group meetings, among others. Existing gaps in the capacity to address multiple cross-sectoral barriers simultaneously are also being tackled by some Member States. United Nations organizations have also provided strong support to Member States in this regard, by leveraging the cross-sectoral expertise within the United Nations system. Examples of specific activities developed in this area include the following:

(a) Austria is leading the Global Network of Regional Sustainable Energy Centres in sub-Saharan Africa, the Caribbean, the Pacific and other regions, with a view to increasing capacities and regional cooperation to mitigate existing barriers to renewable energy and energy efficiency investment, markets and industries;

(b) Germany is conducting a variety of capacity-building activities under bilateral partnerships, with a focus on Africa. These include study tours, expert workshops and thematic events to discuss aspects such as the integration of renewable energies into the markets, access to energy, off-grid solutions and energy efficiency, among others. These activities bring together high-level government representatives, as well as experts from academia, the private sector and civil society;

(c) India has pointed out the need for strengthening capacities to improve coordination between national, regional and local policies, as well as for tailoring policies to the specificities of individual regions and states. The appointment of a single Minister of State for Power, Coal, New and Renewable Energy and Mines has been a major step in this direction;

(d) The Mexican Energy Innovation Centres are research centres focused on geothermal energy, solar energy, wind energy, marine energy and bioenergy, which seek to bring together the academic, industrial and governmental sectors in order to develop technologies, products and services to achieve the potential of renewable energy in Mexico;

(e) In its national energy policy, Slovakia highlights its priorities to strengthen capacity-building efforts, including the need to enhance the quality of information and education on energy efficiency;

(f) Several countries are focusing their efforts on the development of knowledge tools that enhance best practices and information-sharing. These tools include the National Atlas of Feasible Areas for Renewable Energy Development of Mexico, a technological tool that provides up-to-date information on the potential for renewable energy by geographic areas, and an online platform developed by Monaco that brings together relevant information related to the country's energy transition;

(g) The Economic Commission for Europe, through its Committee on Sustainable Energy and subsidiary bodies, implements and supports a variety of activities in the field of sustainable energy and its cross-cutting areas, including the project "Pathways to sustainable energy", which aims to facilitate policy dialogue and explore policy pathways, and the project "Methane management in extractive industries", which aims to increase the capacity of States members of the Commission to measure, report, verify and reduce methane emissions in key energy-related extractive industries;

(h) The Economic and Social Commission for Western Asia, through the implementation of a project on building capacities in developing appropriate green technologies for improving the livelihood of rural communities, supports the diffusion of green energy technologies in rural areas, improves capacity-building by working in the public sector and municipalities and facilitates knowledge-sharing;

(i) The United Nations Environment Programme hosts the Copenhagen Centre on Energy Efficiency, a thematic hub for energy efficiency, as a satellite to its Centre on Energy, Climate and Sustainable Development at the Technical University of Denmark;

(j) The Office of the United Nations High Commissioner for Refugees launched the Global Strategy for Safe Access to Fuel and Energy in 2014, which offers guidance and details innovative approaches and technologies, including clean or fuel-efficient cookers, alternative and sustainable fuels and solar-powered lighting;

(k) The Food and Agriculture Organization of the United Nations has continued to work on its multi-partner programme "Energy-smart food for people and climate", which aims to assist Member States in making the shift to energy-smart agrifood systems;

(l) The Department of Economic and Social Affairs of the Secretariat coordinates a partnership programme, entitled "Powering the future we want: recognizing leadership and innovative practices in energy for sustainable development", offering a grant in the amount of $1 million to fund future capacity development activities in relation to energy for sustainable development;

(m) During 2015 and 2016,the Department of Economic and Social Affairs, as Secretary of UN-Energy and in cooperation with other United Nations organizations, conducted three regional workshops in Latin America (Panama), Asia (Republic of Korea) and Africa (Ethiopia) on mainstreaming energy Sustainable Development Goals, targets and indicators into national statistical programmes;

In cooperation with other United Nations organizations, the Department of Economic and Social Affairs has coordinated a series of workshops and meetings on the topic of energy, including an expert group meeting on Sustainable Development Goal 7 and its role in mitigating impacts from climate change (Marrakesh, Morocco, 2016) on the margins of the twenty-second session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, and a symposium on progress on Sustainable Development Goal 7 and its interlinkages with other Sustainable Development Goal (Bangkok, 2017), jointly organized with the Economic and Social Commission for Asia and the Pacific. A series of symposiums and meetings have been planned to be conducted in Asia, Europe, Latin America and Africa in 2017 and 2018.

E. Advocacy

18. Advocacy and outreach are essential tools for many countries in order to promote dialogue on concrete issues, share experiences and inspire genuine leadership to drive innovation, risk-taking and change. Several Member States have reported on national, regional and global consultations and engagements that have resulted in the development of policies and regulations, strengthened international cooperation, and the launch of new partnerships around key issues. Concrete examples include the following:

(a) The Vienna Energy Forum, held in Austria in May 2017, brought together around 1,700 representatives from Governments, business, academia, science and civil society to discuss sustainable energy for the implementation of the Sustainable Development Goals and the Paris Agreement. The discussions highlighted the multiplier effects of integrated approaches for sustainable development at the national, regional and global levels;

(b) The third annual Berlin Energy Transition Dialogue was held in March 2017, with 2,000 participants from all over the world;

(c) The first Italy-Africa Ministerial Conference, organized in the framework of the Italy-Africa initiative, was held in May 2016 in Rome and laid the foundations to broaden and deepen the possible areas of cooperation with Africa, including energy. The Conference is expected to be held every two years;

(d) Monaco undertook extensive consultations with national stakeholders for the drafting of a white paper on energy transition. Outreach activities, such as a "car-free day", are being promoted in line with the country's energy transition.

19. Stakeholders are also coming together on a myriad of platforms and engagements to advocate for effective solutions. Some examples of such engagements include the Economic Community of West African States Sustainable Energy Week, held in Accra (2016); the Seventh International Forum on Energy for Sustainable Development, held in Baku (2016); the meetings of the Energy Ministers of the Group of 20, held in Beijing (2016) and in Hamburg, Germany (2017); the Asia Clean Energy Forum, held in Manila (2017); Expo 2017, held in Astana (2017), which includes an Energy Ministerial Conference, convening within the Eighth International Forum on Energy for Sustainable Development; the World Future Energy Summit, held in Abu Dhabi (2017); the Energy Efficiency Global Forum, held in Washington, D.C. (2017); the eighth Clean Energy Ministerial, held in Beijing (2017); the Forum of the Countries of Latin America and the Caribbean on Sustainable Development, held in Mexico City (2017); European Union Sustainable Energy Week, held in Brussels (2017); and the twenty-second session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, held in Marrakesh, Morocco (2016).

F. Partnerships

20. In line with the global agendas, many Member States and international organizations are taking bold steps to boost cooperation on critical issues related to energy transition, either through the creation of new partnerships or through the strengthening of existing coalitions. Participation of businesses, civil society and academia is being strengthened in all aspects and at every level to mobilize their unique contributions.

21. The following examples include some of the numerous initiatives reported by Member States in this direction:

(a) The Africa-European Union Energy Partnership is a long-term framework for strategic dialogue between Africa and the European Union with the objectives of sharing knowledge, setting political priorities and developing joint programmes on key energy issues and challenges. Through its mapping of existing initiatives and programmes in Africa, the Partnership is providing an essential basis for better coordination and harmonization between the two continents;

(b) The European Union Energy Initiative Partnership Dialogue Facility offers a comprehensive range of services from donor coordination and strategic political dialogue to implementation in partner countries, promoting sustainable energy in Africa, Latin America and Asia. The Partnership Dialogue has fostered African-European dialogue at several high-level events in the course of the Africa-European Union Energy Partnership, advised partner countries on 55 sustainable energy policies, strategies and regulations and is currently supporting 25 renewable energy investment projects representing an expected installed capacity of 221 MW;

(c) The Energizing Development partnership, an initiative currently financed by Germany, the Netherlands, Norway, Sweden, Switzerland and the United Kingdom of Great Britain and Northern Ireland, works with 25 countries in Africa, Asia and Latin America with the objective of reducing energy poverty and increasing access to modern energy services;

(d) The International Solar Alliance initiative, under the leadership of India, is a coalition of more than 120 solar resource-rich countries seeking to massively ramp up solar energy through strengthened cooperation;

(e) Italy is actively engaged in public-private partnerships, such as the International Renewable Energy Agency and the International Partnership for

Energy Efficiency Cooperation, and is leading the Renewable Energy Solutions for the Mediterranean association;

(f) Mexico participates in several international cooperation partnerships on research and technological development, such as the "Mission innovation" initiative, aimed at making clean energy affordable for everyone;

(g) The Russian Federation is actively cooperating with several countries in Europe, Asia, Africa and the Americas in the development of more than 50 joint projects, the construction of gas pipelines, and nuclear and hydroelectric power plants.

(h) The United Nations Partnerships for Sustainable Development Goals online platform provides a transparent mechanism for mobilizing and monitoring commitments to help them to grow from billions to trillions of dollars, for the benefit of billions of people. To date, 352 initiatives have been registered with the platform in support of Sustainable Development Goal 7, with strategic objectives in accordance with the Decade of Sustainable Energy for All;

(i) The Energy Access Practitioner Network, led by the United Nations Foundation, has more than 2,500 members representing small, medium-sized and large clean energy enterprises, civil society, Government and academia and delivers energy services in 170 countries. To date, members of the Network report that they have helped to deliver clean, reliable and affordable energy solutions to millions globally;

Sustainable Energy for All plays an important role in the international landscape in the field of sustainable and renewable energy and has identified segments in which it can create a distinctive value added. These segments are the improvement of the dialogue between energy community stakeholders, the provision of strategies for leaders to deliver clean and affordable energy for all, the arrangement of partnerships and targeted communications. The third Sustainable Energy for All Forum, held in April 2017 in New York, brought together over 1,000 high-level representatives under the theme "Going further, faster — together" towards global energy goals and progress on Sustainable Development Goal 7.

IV. Areas for further action

22. The transformation of the energy system is feasible. The pledges made as part of the new global agendas have accelerated the pace of change. Bold action by Member States and the international community has enabled significant progress towards the achievement of universal access to affordable, reliable and sustainable energy for all.

23. However, achieving the goals established in the new global agendas, especially the 2030 Agenda, the Addis Ababa Action Agenda and the Paris Agreement will require scaled-up efforts in several areas, including:

(a) Bolder policies, regulatory frameworks and incentives which are needed to foster innovation, increase research and technological development and attract investment into sustainable energy;

(b) Improving data availability and consistency, which remain critical challenges to achieving energy transition. Special emphasis should be placed on the improvement of data on energy use, disaggregated, inter alia, by sex and by geography;

(c) Investment, which is at the core of the transition to a sustainable energy future. To unlock investment, a joint effort from all players, both public and private, is needed. Emphasis on long-term planning will be crucial to scaling up the necessary investments, since they ensure investor certainty;

(d) Stronger advocacy, communications and outreach efforts in order to inspire genuine leadership to drive innovation, risk-taking and changes. Special efforts should be made to improve understanding of the links between energy and other development factors, including water, food security, health, education, gender equality and poverty;

(e) Stronger, more effective multi-stakeholder partnerships, which will be crucial to success. Besides creating new alliances, special emphasis should be placed on promoting accountability and transparency of existing ones;

(f) Stronger capacity-building efforts, which are needed for governmental institutions and relevant stakeholders to plan, implement and monitor effective policies, market-based mechanisms, business models, investment tools and regulations with regard to energy. Special attention should be paid to capacity strengthening to coordinate actions addressing multiple cross-sectoral barriers simultaneously.

V. Conclusion and the way forward

24. The Decade of Sustainable Energy for All represents a valuable opportunity for all stakeholders to gather around a common platform to take further action and complement activities and synergies ensuring progress towards the overall objective of sustainable energy for all, leading up to the first review of Sustainable Development Goal 7 on energy at the high-level political forum in 2018.

25. Despite considerable improvements over the past years, crucial challenges remain. Universal access to affordable, reliable, sustainable and modern energy services requires increasing the share of renewable energy, improving energy efficiency and expanding and investing in energy infrastructure. Progress in all these areas fell short of what is needed to achieve global objectives by 2030. Moving forward, higher levels of financing and bolder policies, along with the willingness of countries to embrace new technologies on a much more ambitious scale, are needed.

26. The United Nations system stands ready to support Member States as they galvanize efforts to make sustainable energy for all a reality and help to eradicate poverty with a view to sustainable development and global prosperity.

United Nations A/72/157

General Assembly

Distr.: General
17 July 2017

Original: English

Seventy-second session
Item 134 of the provisional agenda*
Financial reports and audited financial statements, and reports of the Board of Auditors

Sixth annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system

Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly a letter dated 30 June 2017 from the Chair of the Board of Auditors transmitting the report of the Board on the progress in the implementation of the enterprise resource planning system (Umoja).

* A/72/150.

17-12075 (E) 150817

Please recycle

Contents

		Page
	Letter of transmittal	3
	Enterprise resource planning system (Umoja): key facts	4
	Sixth annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system	5
	Summary	5
I.	Background	10
	A. Deployment strategy	10
	B. Previous comments by the Board and scope of the report	11
II.	Deploying the Umoja solution	12
III.	Stabilizing the Umoja solution	17
IV.	Mainstreaming the Umoja solution	23
V.	Umoja costs	24
VI.	Umoja benefits	25
VII.	Functionalities in Umoja	27
VIII.	Acknowledgement	28
Annexes		
I.	Status of implementation of recommendations up to the year ended 31 December 2015	29
II.	Deployment in 2013-2016	37
III.	Umoja workplan for 2016-2018	38
IV.	Survey on user satisfaction with Umoja	39

Letter of transmittal

Letter dated 30 June 2017 from the Chair of the Board of Auditors addressed to the President of the General Assembly

I have the honour to transmit to you the sixth report of the Board of Auditors on the implementation of the enterprise resource planning system.

(*Signed*) Shashi Kant **Sharma**
Comptroller and Auditor General of India
Chair of the Board of Auditors
(Lead Auditor)

Enterprise resource planning system (Umoja): key facts

Cost

$466.2 million	Approved budget to end of 2017
$411.8 million	Expenditure to 31 December 2016

Timeline

December 2008	General Assembly approves project proposal
November 2013	Deployment of Umoja Foundation to peacekeeping operations
March 2014	Deployment of Umoja Foundation to 17 special political missions
June and November 2015	Deployment of Umoja Integration (Foundation and Extension 1) across United Nations Secretariat
July 2016	Deployment of service delivery to special political and peacekeeping missions
November 2016	Deployment of cluster 5
December 2018	Forecast date for full implementation

Sixth annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system

Summary

1. In July 2006, by its resolution 60/283, the General Assembly endorsed the Secretary-General's proposal to implement an enterprise resource planning system (Umoja) across the United Nations Secretariat to replace ageing legacy systems such as the Integrated Management Information System (IMIS). Umoja is central to the modernization of the business administration of the United Nations. The complex, high-value project is aimed at modernizing a wide range of business processes and systems that are crucial to the efficient and effective management of the Organization.

2. In December 2011, in its resolution 66/246, the General Assembly requested the Advisory Committee on Administrative and Budgetary Questions to request the Board of Auditors to conduct a comprehensive audit of the implementation of the Umoja project and to report annually to the Assembly starting at the main part of its sixty-seventh session.

3. In a series of reports since 2012 (A/67/164, A/68/151, A/69/158, A/70/158 and A/71/180), the Board of Auditors has submitted information on the progress made in the implementation of the Umoja project. The original timeline and budget approved in 2008 envisaged deploying Umoja by the end of 2012 at a cost of $248.3 million. However, the implementation plans have been substantially revised on several occasions, and the deployment of full functionality is at present not expected until 2018. The current approved budget for the project up to the end of 2017 is $466.2 million, and the total expenditure up to 31 December 2016 is $411.8 million.

4. Umoja is being implemented in different parts of the Organization (clusters), with functionality split into three phases:

(a) **Foundation**. This functionality, mainly finance and procurement processes, was fully deployed across peacekeeping operations from November 2013, in special political missions from March 2014 and across remaining United Nations Secretariat entities in two clusters from June and November 2015.

(b) **Extension 1**. Comprising mainly payroll and human resources management processes, including travel, this functionality was deployed across Secretariat entities and peacekeeping operations in two clusters from June and November 2015. Most non-peacekeeping Secretariat entities therefore received Umoja Foundation and Extension 1 functionality at the same time (known as "Umoja Integration").

(c) **Extension 2**. This functionality will include key business processes such as: budget formulation; force planning and programme management; supply chain management; and conference and event management, and is currently scheduled to be deployed by the end of 2018. A significant portion of financial benefits from Umoja is expected to accrue from the deployment of Extension 2.

5. This is the Board's sixth annual review of progress of the implementation of Umoja. It covers: progress in deploying the Umoja solution; stabilizing the Umoja solution; mainstreaming the Umoja solution; the costs and benefits of Umoja; and functionalities in Umoja.

Key findings

Deploying the Umoja solution

6. Umoja Integration (Foundation and Extension 1 functionality) has been deployed to five clusters with more than 40,000 users, operating from more than 400 locations. Cluster 5 was deployed in November 2016 in accordance with the schedule approved by the Umoja Steering Committee in June 2016 and was reported to the General Assembly during the main part of its seventy-first session. In 2015, cluster 5 had been anticipated to be deployed in April 2016, but its deployment was postponed to September 2016 to enable continued stabilization support for clusters 3 and 4. The Administration stated that the delay in deployment of cluster 5 had a minimal impact on the timelines for the deployment and the cost implications for the remaining Umoja functionality, since most of the Extension 2 functionality was independent of the cluster 5 deployment activities.

7. As stated in the eighth progress report of the Secretary-General (A/71/390), the Administration plans to deploy the remaining functionality of Umoja by December 2018. The Advisory Committee, in its eighth progress report (A/71/628, para. 9), stated that it welcomed the progress reported by the Secretary-General in the deployment of Umoja Foundation and Extension 1 and considered the Secretariat-wide implementation of Umoja to be a major achievement. The Advisory Committee also stated that the deployment of Umoja Foundation and Extension 1 had provided a sense of confidence that the full scope of the project as approved by the General Assembly in its resolution 63/262 could be delivered. The Administration has also deployed a part of the International Civil Service Commission (ICSC) changes and plans to decommission the Galileo legacy system for the inventory management of peacekeeping missions by September 2017.

8. The Administration indicated that 35,596 of the 40,694 Umoja users had been trained, of whom 32,240 had received training in multiple courses, implying that 12 per cent of the total Umoja users had not received any training. In the online user satisfaction survey conducted by the Board, 15 per cent of the respondents reported that they were very confident and 69 per cent somewhat confident of using Umoja, and 10 per cent of the respondents reported that they considered themselves fully ready and 66 per cent somewhat or mostly ready at the time of the implementation of Umoja. It was also seen that 46 per cent of the respondents felt that the timing of training had been just right, while 54 per cent felt either that there had not been enough time after training or that the training had been carried out too early before deployment. In addition, 44 per cent of the respondents said that they had received training but could not understand Umoja, while 56 per cent felt that they had been adequately trained.

Stabilizing the Umoja solution

9. Problems surfaced in different areas during the cluster 4 stabilization phase, especially in the transition between budget periods. The Umoja post-implementation review task force, chaired by the Controller, had been revived to ensure the speedy resolution of the issues reported by cluster 3 and 4 entities. Those issues were harmonized into a set of 67 recommendations, and, on the basis of the information received from the Umoja team as at February 2017, 13 recommendations were still in the process of implementation. The Administration stated that the recommendations that had not yet been implemented would be incorporated into a new continuous improvement model by which the Umoja solution would be technically upgraded and improved as needed.

10. The stabilization of business reporting was another issue that required attention. Umoja currently provides 172 standard corporate formatted and ad hoc reports, and "power users" have produced 2,753 reports in the platform. A phased transition of the responsibilities of business intelligence reporting from the Umoja project to the Office of Information and Communications Technology began in 2016 as part of the mainstreaming of project functions. By conducting a series of bilateral workshops with each entity to identify and develop key additional reports, the Office had identified a requirement of more than 700 reports and would concentrate its efforts on coordinating the development of the top 10 most required business intelligence reports for each process owner's area. The Administration has reviewed supply governance, is continuing to improve processes and engage the business community and is developing dashboards for the strategic management of resources and operations.

11. The Administration engaged an external consultant to carry out an assurance project to identify and analyse the areas of risk that might affect the immediate and long-term value of Umoja to the Organization. The Board observed that the consultant had identified, in 2015, the operating model risks, the impact of the risks and the mitigating actions and had indicated that the benefits of Umoja would not be realized unless those risks were addressed. However, action on the recommendations of the consultant's study was still pending. The Administration stated that many of the identified risks had been addressed and that a systematic review would be undertaken and addressed in the next progress report. It also stated that the findings of the consultant's study had been discussed with the process owners and would be reviewed and implemented wherever deemed beneficial.

12. The Board noted that only the purchase orders that were open on the date of migration had been migrated to Umoja from the legacy systems and that the previous years' data (closed purchase orders) had not been migrated. Likewise, only the final values had been migrated to Umoja, but not historical data. Although assurances had been received from business owners regarding the valuation of inventory at the time of migration, the Board noted no independent oversight of the data cleansing and enrichment process on the part of the business units.

Umoja costs

13. The total cost of ownership is the sum of the direct and indirect costs. The latter are composed of the people time (hours) of departments and entities for Umoja deployment and support, including legacy data cleansing and enrichment and training. The cost of development (capital expenditure) of Umoja is borne under the Umoja project, while maintenance and support costs (revenue expenditure) are borne by the Office of Information and Communications Technology. The Umoja project team has not yet assessed the exact total cost of ownership and stated that, while the direct costs could be easily quantified, the quantification of the indirect costs had been challenging, as time sheets were not maintained for staff of the United Nations Secretariat. The team was attempting to estimate that cost retroactively for periods prior to 2016 on the basis of reasonable assumptions to support the information in the progress report to be submitted to the General Assembly in September 2017.

Benefits of Umoja

14. The Board observed that, owing to implementation challenges, the process of benefit realization had been given lower priority before 2016 and that, until the budget for the 2016-2017 biennium, a top-down approach had been adopted, according to which the heads of departments had quantified benefits on the basis of the overall savings to be made. The Administration stated that, from the budget for

the biennium 2018-2019, a bottom-up approach with the involvement of the business process owners had been adopted, involving a review of the areas of the original benefits cases as to their continuing validity and applicability and the quantification of the projected benefits in the updated business case from process owners in the fields of human resources, central support services, finance, logistics and supply chain, and information technology. It added that the budget for 2018-2019 to be presented to the General Assembly would be based on those projections. The Board noted that the bottom-up approach was an improvement on the previous top-down approach.

Functionalities in Umoja

15. The Board notes opportunities for incorporating additional functionalities into Umoja in the areas of inventory valuation and e-tendering of procurement.

Overall conclusion

16. The implementation of Umoja Integration globally across more than 40,000 staff in 400 locations is a significant achievement, given the project's complexity and difficult start. In its fifth report (A/71/180), the Board, while recognizing that it was common for problems to arise in the implementation of major enterprise resource planning systems, determined that the decision to prioritize adherence to the deployment schedule above the need to ensure organizational readiness had increased the scale of the problems encountered. Umoja Foundation and Extension 1 have since been deployed.

17. Umoja remains central to the successful reform and modernization of the administration of the United Nations and has the potential to generate major benefits for the Organization and for Member States. It is not feasible to return to using legacy systems such as IMIS, and business units must continue to take full ownership of Umoja and work closely and constructively with process owners and the Umoja project team to resolve the problems identified by the Board in the context of its current review and make the improvements necessary to optimize the solution.

18. The risks affecting the immediate and long-term value of Umoja to the Organization identified by the consultant need to be addressed in a timely manner to ensure the realization of the benefits envisaged from Umoja. There is a need to assess the total cost of ownership of Umoja, including both the direct and the indirect costs, and to take steps to account for the costs incurred in training in terms of staff time and travel in the calculation thereof. Benefit realization needs to be refined by reviewing the areas of the original benefits cases as to their continuing validity and applicability, which are dependent on the process/activity time that can be measured in Umoja over time.

Recommendations

19. The Board has made recommendations throughout the report. The main recommendations are as follows:

(a) **Mandatory training should be provided to all users before the deployment of any functionality. The feedback received should be taken into account when designing the curriculum;**

(b) **A comprehensive plan for the configuration of business intelligence reporting should be prepared in consultation with the users of reports, with the objective of incorporating frequently used reports into the standard corporate reports;**

(c) **The Administration take appropriate mitigating action to manage the risks identified in the assurance project and present the status of the implementation thereof in the next progress report to the General Assembly;**

(d) **The Administration consider implementing time sheets for tasks relating to the implementation of Umoja to fully capture the indirect costs and take steps to account for the costs incurred in training in terms of staff time and travel in the calculation of the total cost of ownership of Umoja;**

(e) **The figures in the updates to the benefit realization plan to be submitted to the General Assembly in respect of the decrease in process/activity time be calculated on the basis of time stamp figures where such figures are available in Umoja;**

(f) **The updated benefit realization plan, after approval by the General Assembly, be frozen to serve as the baseline for the monitoring of the future benefit realization that will arise from the use of Umoja.**

Follow-up of previous recommendations

20. Since the Board first audited the Umoja project in 2012, it has made a total of 43 recommendations. Of the 18 pending recommendations from the Board's previous reports, all of which were accepted by the Administration, 4 have been fully implemented, 12 are under implementation and 2 have not been implemented.

21. A more detailed commentary on the individual recommendations, together with details of the action taken by the Administration, is included in annex I.

I. Background

1. Umoja is an ambitious enterprise resource planning system that is aimed at modernizing a wide range of business processes spanning the United Nations administrative and support functions and systems that are essential to the efficient and effective functioning of the Organization. It is being used across the entire Secretariat, which includes United Nations Headquarters, offices away from Headquarters, International Tribunals and funds and programmes of the United Nations, which have many different business models and funding and accountability structures. The project proposal was approved by the General Assembly in December 2008, in its resolution 63/262. The high-level aims of Umoja set out in the first progress report of the Secretary-General (A/64/380) included:

(a) To support management reform and accountability;

(b) To improve the direction of resources;

(c) To achieve more efficient and effective working practices through improved systems and processes.

2. The approved project budget up to the end of 2017 is $466.2 million. As at 31 December 2016, the Administration had spent $411.9 million, excluding amounts absorbed by the business units in preparing for the deployment of Umoja. The Administration expects to complete the deployment of Umoja by the end of 2018.

A. Deployment strategy

3. The Administration originally planned to deploy Umoja across the Secretariat in two phases by the end of 2012. Those plans were significantly revised, and current deployment plans are based on a phased implementation of parcels of functionality across groups of United Nations entities known as clusters. The first two clusters (peacekeeping operations and special political missions) were implemented in 2013 and 2014, respectively. Cluster 3 was deployed in June 2015, followed closely by cluster 4 in November 2015, involving the remaining Secretariat entities. Cluster 5, related to national staff payroll in peacekeeping operations and special political missions, was deployed in November 2016.

4. The Umoja business processes to be implemented have been grouped together into three main functional groupings known as Foundation, Extension 1 and Extension 2, which comprise:

(a) Foundation: finance processes (funds management and financial accounting), supply chain, project management, and sales and distribution. Umoja Foundation is essential to supporting International Public Sector Accounting Standards (IPSAS) requirements;

(b) Extension 1: human resources management processes, such as organizational and position management, personnel administration, entitlements, benefits and time management. Payroll, travel initiation, travel expenses and online booking are also included in this phase;

(c) Extension 2: other important administrative processes such as budget formulation, force planning, programme management, supply chain planning, warehouse management, conference and event management, full grants management and commercial activities.

The deployment of Umoja Foundation and Extension 1 across clusters 1 to 5 and the planned deployment of Umoja Extension 2 in 2016-2018 are presented in annexes II and III, respectively.

B. Previous comments by the Board and scope of the report

5. In its resolution 66/246, the General Assembly requested that the Board provide annual progress reports on the implementation of the enterprise resource planning project. In its first report (A/67/164), the Board highlighted that it could provide no assurance that the project would be delivered to time and budget and noted that many of the problems pointed to weak project governance and management, as well as to wider and deeper weaknesses in United Nations governance and management of business transformation.

6. By the time of the second progress report (A/68/151), the project was on a sounder footing but the implementation challenges were about to escalate, with the project moving into a phased, multi-site implementation process. In particular, the Board noted systemic issues, including the Organization's limited ability to manage change and the ambitious planning assumptions for the project.

7. In its third report (A/69/158), the Board reviewed the progress made by the Administration in deploying Umoja within the Department of Field Support, drew attention to the need to introduce change to the United Nations in a more effective, planned manner and highlighted that achieving business readiness for Umoja had to be a collective responsibility.

8. In its fourth report (A/70/158), the Board identified that, in order to achieve the aggressive implementation timetable for clusters 3 and 4, some key project activities had been curtailed. They included testing routines and data conversion exercises. The weaknesses in preparing staff for the changes that Umoja would introduce and gaps in post-implementation support arrangements were identified as further risks to the implementation strategy, and the Administration had not developed adequate contingency plans to mitigate the known risks. The Board identified that significant challenges had been encountered with previous deployments of Umoja owing to a lack of organizational readiness, and there was a high risk that similar problems would emerge in 2015.

9. In its fifth report (A/71/180), the Board, while acknowledging that it was common for problems to arise in the implementation of major enterprise resource planning systems, determined that the decision to prioritize adherence to the deployment schedule above the need to ensure organizational readiness had increased the scale of the problems encountered. The Board noted that the Administration needed to demonstrate that it could control the growing costs of the project and realize the financial and service delivery benefits that had been promised in order to present a viable business case that provided justification for further investment by the Member States.

10. The present progress report has been prepared on the basis of audit examinations conducted from 9 January to 17 February 2017. The examinations included interviews and meetings with key officials based at United Nations Headquarters and at offices away from Headquarters (through videoconferencing), a review of relevant project documentation held by the Umoja project team and the Secretariat, and information provided by the project team in response to the audit requisitions issued. The present report covers the progress in deploying the Umoja solution, stabilizing the Umoja solution, mainstreaming the Umoja solution, the costs and benefits of Umoja, and functionalities in Umoja.

11. As part of the audit, the Board conducted an online user satisfaction survey in order to assess the views of users on the implementation of Umoja. The survey was conducted with the help of the Office of Information and Communications Technology. Through a set of 18 questions, the Board obtained feedback from

United Nations employees across the globe on different aspects, including access issues, the support received, the level of confidence of users and the effectiveness of the training on Umoja. The survey was originally scheduled from 30 January to 6 February 2017 and was later extended to 12 February 2017. The results of the survey are referred to in the relevant sections of the present report and can be found in annex IV.

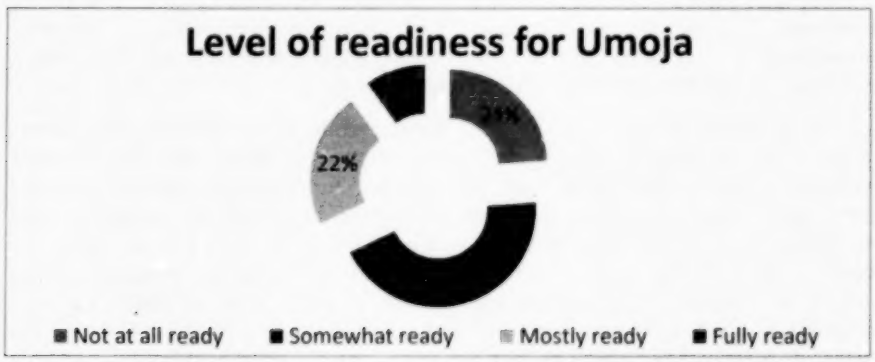
II. Deploying the Umoja solution

Organizational readiness for cluster 4

12. The Board noted in its previous reports that cluster 4 had been rolled out at a time when the Administration was unable to resolve basic issues, including access, login and role mapping. In the cluster 4 post-implementation survey conducted by the Administration, the majority of respondents (60 per cent) reported that they were able to use Umoja for work as needed and 36 per cent reported that they were not ready to work in the Umoja environment. The Board noted that the deployment of cluster 4, though challenging, had proceeded as planned.

13. In the online survey conducted by the Board in February 2017, with regard to the level of preparedness of the users, of the 4,551 valid responses to the question on the subject, only about 10 per cent of the respondents rated themselves as "fully ready" and 24 per cent were "not at all ready" to use Umoja at the time of implementation. (see figure I below).

Figure I
Level of readiness for Umoja



Source: User satisfaction survey conducted by the Board.

Deployment of cluster 5

14. The deployment of cluster 5 was originally planned for April 2016. It was postponed, at first, to September 2016 to enable continued stabilization support for clusters 3 and 4 and then by two more months to November 2016, on the basis of a request to the Steering Committee made by the Department of Management and the Department of Field Support. Cluster 5 was successfully rolled out in November 2016. According to the Administration, it has been one of its most successful deployments, evidenced by a smooth transition from legacy systems and the absence of any post-deployment challenges, and the decision to delay based on its assessment of operational readiness was pragmatic. Although the Administration has yet to fully assess the impact of the delay in the deployment of cluster 5 on the timelines for further deployment activities and the cost implications for the

remaining Umoja functionality, it stated that the delay had a minimal impact, since most of the Extension 2 functionality was independent of the cluster 5 deployment activities.

Service delivery functionality

15. The service delivery functionality,[1] which was first deployed to cluster 3, in June 2015, and later to cluster 4, in November 2015, was extended to all peacekeeping and special political missions and to the Department of Field Support at Headquarters on 1 July 2016. Activity types were mapped for missions, predominantly in logistics support services, medical services and facilities management, building on the 3,200 activity types that had been mapped for clusters 3 and 4.

Implementing the International Civil Service Commission compensation package

16. The Secretary-General, in his report on the implementation of the new common system compensation package in the United Nations Secretariat (A/70/896 and Corr.1), outlined the strategy for implementing the changes to the International Civil Service Commission (ICSC) compensation package. The implementation during 2016 was scheduled in two stages. The Board noted that stage 1 had been implemented on 1 July 2016 for the elements mandated by the General Assembly except the new mobility incentive and the discontinuation of the non-removal allowance. The related software changes were delivered by SAP in June 2016. The mobility incentive and the discontinuation of the non-removal allowance were implemented on 1 November 2016, retroactively from 1 July 2016.

17. In response to the Board's request for details of the expenditure incurred for implementing the changes described above, the Administration stated that no software costs had been incurred for the implementation of the changes and that it had mainly involved costs relating to staff and contractors' time. It added that some staff and contractors had been dedicated full-time to the implementation of the changes, while many had been necessarily involved part-time in the design, build, test and deploy phases. The Administration also stated that, in the absence of overhead allocation criteria, it was not feasible to derive the costs accurately. It added that, for the purpose of isolating expenses not to be funded from the project's budget, as directed by the General Assembly, the expenses attributable to the implementation of the changes would be determined and that, going forward, it had established work breakdown structure elements for all work streams, including the changes, in an effort to better capture costs. It stated that no specific funding source had yet been determined, as the General Assembly expected the costs to be absorbed by the Secretariat within the existing resources.

18. From the above, the Board noted that the Administration had not yet accounted for the costs relating to staff and contractors' time for the implementation of the changes to the ICSC compensation package. The costs attributable to the implementation being determined by the Administration needed to be identified and included in the total cost of ownership figures to be presented to the General Assembly in the next report of the Secretary-General.

[1] United Nations entities are mandated to provide services for other internal United Nations entities, for external clients (which include United Nations entities without Umoja) and within their own entities. The cost recovery of such services is standardized through Umoja.

Umoja training

19. Training users to work or perform in the new working environment is fundamental to the successful implementation of the Umoja solution. Adequate training is also required for capacity-building and the self-reliance of the business units and users, which will ultimately help in the mainstreaming of Umoja. Proper training is the primary solution to resolve problems at the local level, which will not only help users to work efficiently but also lessen the burden on the production team of supporting the Umoja solution. This will enable the production team to focus fully on the development of the new functionalities, which is essential for the timely completion and deployment of the remaining Umoja functionality.

20. The Secretary-General, in his eighth progress report on the enterprise resource planning project (A/71/390), stated that the Umoja training had focused on building local capacity and developing technical skills, reflecting the emphasis of the General Assembly, in its resolution 70/248 A, on effective training on Umoja as part of an integrated approach to training and capacity development.

21. In that report, he also stated that a blended learning approach had been implemented in cooperation with the Office of Human Resources Management, comprising a mix of computer-based training, instructor-led training and distance learning packages, organized into 13 functional areas. He further stated that the Umoja Academy, which targeted managers, process experts and local process experts, had focused initially on developing local process experts.

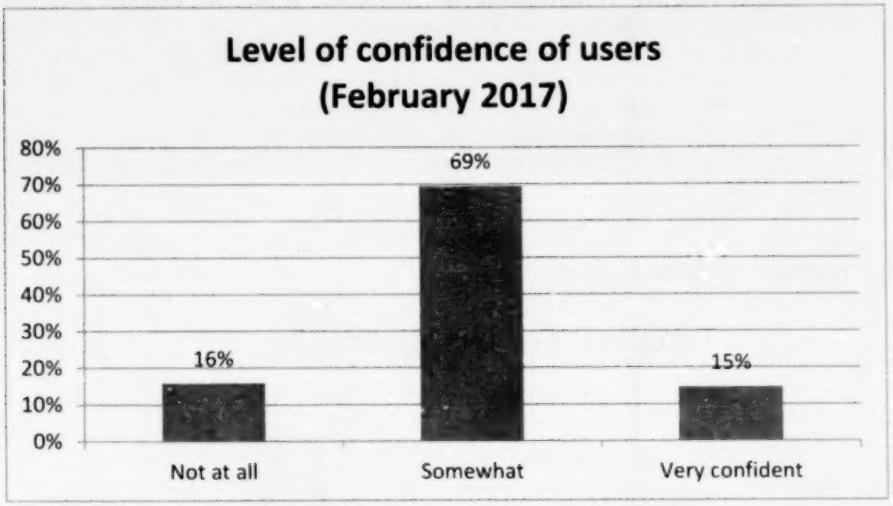
22. Local process experts are the nominated end users who are supposed to have complete knowledge of their functional areas and demonstrate a thorough understanding of the Umoja transactional process. Local process experts are critical for providing tier 0 support by reporting, troubleshooting and creating effective iNeed tickets. A continuing challenge for cluster 3 and 4 entities has been the inability to maintain a sufficient team of local process experts and to release local process expert trainers to meet production support and end-user training requirements. According to the report, 121 process experts were certified in one or more functional areas.

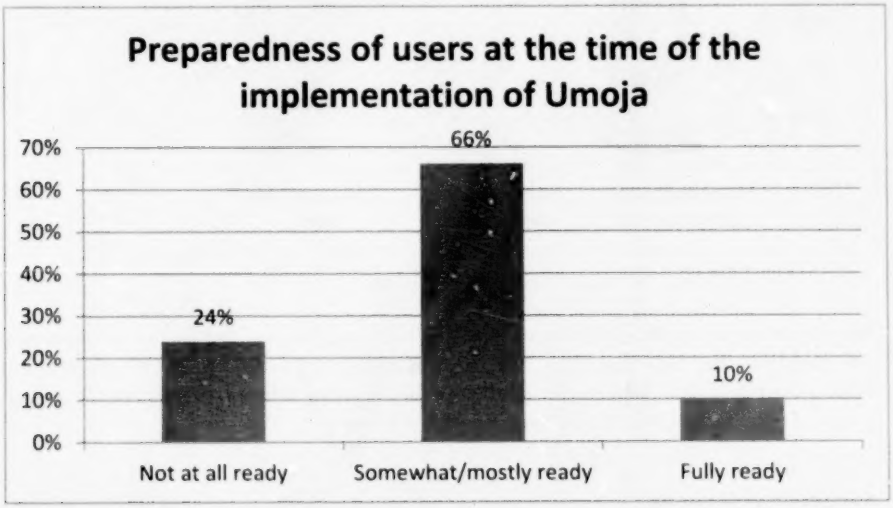
23. The Advisory Committee on Administrative and Budgetary Questions, in its related report (A/71/628), noted the efforts being made to improve Umoja training and encouraged the Secretary-General to continue to strengthen in-house capacity and expertise on Umoja.

24. The Administration indicated that 35,596 of the 40,694 Umoja users had been trained, of whom 32,240 had received training in multiple courses, implying that 5,098 users or 12 per cent of the total Umoja users had not received any training at the time of the roll-out of cluster 5.

25. In the online survey conducted by the Board, 66 per cent of the respondents reported that they felt somewhat or mostly ready and only 10 per cent fully ready at the time of the implementation of Umoja; 69 per cent were somewhat confident and approximately 15 per cent were very confident to work in Umoja at the time of the survey. The Board noted the need to enhance the training approach to accelerate the acquisition of Umoja-related proficiencies by the users. The results of the survey are shown in the graphs in figure II. The Administration stated that it fully recognized that training was a high priority for ensuring the proper use of Umoja and informed the Board that much was being done with each successive deployment to improve the level and quality of training. The learning experts of the Office of Human Resources Management have suggested additional enhancements to the job aids and training content, including more sophisticated methods of providing support, which are being actively considered by the process owners jointly with the Chief Information Technology Officer to strengthen training and support on an ongoing basis.

Figure II
Users' level of confidence as at February 2017 and preparedness at the time of the implementation of Umoja





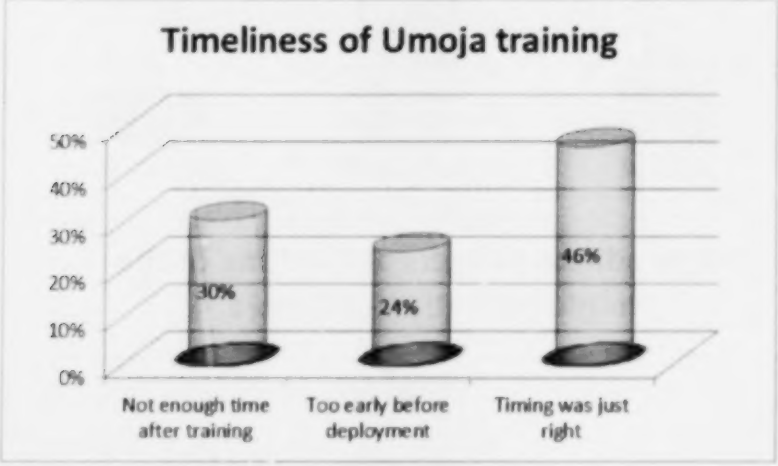
Source: User satisfaction survey conducted by the Board.

26. The Administration stated that all the training sessions that it offered were tracked by the Umoja project team and that training coordinators in each entity were responsible for tracking their respective end-user training. It added that all Umoja training materials were developed within the project's budget and that the training cost therefore related mainly to trainee and trainer time, travel of trainers and trainees, if applicable, and the cost of facilities, which tended to be negligible. In the case of instructor-led training, process experts and local process expert trainers usually delivered the training. It also gave its assurance that, to the extent possible, users would be certified before roles were assigned, but added that, in every deployment, incorrect role assignment caused by challenges in identifying the right distribution of roles tended to create a gap in training that was then overcome by subsidiary training efforts after deployment. It added that the paucity of training funds also tended to hamper some of those efforts, while providing assurance that every effort would be

made to train all identified users before deployment. However, the details of the targets and shortfalls in the conduct of training could not be made available.

27. In the online survey conducted by the Board, of the respondents who had received training on Umoja, 46 per cent reported that they felt that the timing of the training had been just right, 30 per cent felt that they had received training without enough time for deployment and 24 per cent felt that they had received training too early before deployment. Such responses are indicative of the fact that the timing of the training could be further improved for the optimum retention of training inputs and their subsequent application by the respective users. The findings are depicted in figure III below.

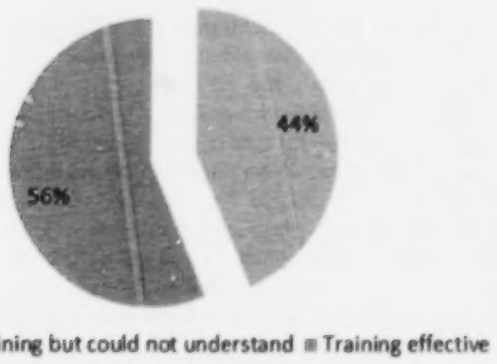
Figure III
Timeliness of Umoja training



Source: User satisfaction survey conducted by the Board.

28. With regard to the effectiveness of the training, 56 per cent of the respondents reported that they felt that they had been adequately trained, while the remaining 44 per cent felt that they were unable to understand Umoja despite the training received. The results are depicted in figure IV below.

Figure IV
Adequacy of training



Source: User satisfaction survey conducted by the Board.

29. The Administration stated in its response that training pertaining to cluster 5 had been handled by the Department of Field Support, which had indicated that 100 per cent of the training had been completed for transactional users of the human resources module and 95 per cent for portal users as at November 2016. The Administration added that, having found the learning curve in the areas of the Galileo decommissioning project to be steep, it had decided to conduct training in three cycles.

30. The Administration also stated that it found that a target of 100 per cent training of end users was not feasible for clusters 3 and 4, given the time available and the number of trainers. It added that all entities had targeted their training at key staff to ensure the continued functioning of the entity after Umoja went live, and some staff had been required to receive training several weeks prior to Umoja going live in order to meet the full scope of training required prior thereto. Additional support had been provided during ramp-up, and end users had continued to receive training throughout 2015 and 2016.

31. While acknowledging the pressures on time and manpower indicated by the Administration, the Board is of the opinion that the training of the end users is essential for the successful implementation of any system, which can be achieved by factoring the requirement of training into the plans for deployment.

32. **The Board recommends that mandatory training should be provided to all users before the deployment of any functionality. The feedback received should be taken into account when designing the curriculum.**

III. Stabilizing the Umoja solution

Stabilizing of clusters 3 and 4

33. Problems surfaced in different areas during the cluster 4 stabilization phase, especially in the transition between budget periods. In the eighth progress report of the Secretary-General on the enterprise resource planning project report (A/71/390), it was stated that, overall, the production support model had worked but that the stabilization phase for clusters 3 and 4 had been longer than anticipated and had stretched process experts both in the Umoja team and among the process owners, negatively affecting the Umoja Extension 2 design and build. The post-implementation review task force, chaired by the Controller, was revived to ensure the speedy resolution of the issues reported by cluster 3 and 4 entities.

34. The issues raised by cluster 3 and 4 entities were harmonized by the post-implementation review task force into a set of 67 recommendations, classified by functional area. Those recommendations were assigned to the process owners and the Chief Information Technology Officer, with target resolution dates. The Administration stated that, of the 67 recommendations, 42 had been implemented, 12 had been categorized as continuous improvements to be addressed over time and the remaining 13 were in the process of implementation.

35. Taking note of the point raised by the Board with regard to the outstanding recommendations of the post-implementation review task force, the Administration gave its assurance that the process owners had agreed to work with the Umoja team to review all outstanding issues, including those from the post-implementation review task force, to establish a revised prioritization that would allow both the Umoja team and the business community to align efforts for developing, testing and rolling out the enhancements or changes that were prioritized and that a detailed timeline would be established for such enhancements or changes.

36. While noting the steps taken by the Administration, the Board is of the opinion that the 12 recommendations that were identified to be implemented in the long term should be implemented within a prescribed time frame and that the progress thereof should be monitored at regular intervals. The Administration informed the Board in July 2017 that the Umoja post-implementation review task force had officially ended its operations on 1 May 2017. After nearly two years of intensive efforts by the global Umoja teams, the process owners, the Office of Information and Communications Technology and the Umoja project team in New York, the Administration deemed the majority of the technical and process-related challenges in Umoja reported by the entities in clusters 3 and 4 to have been resolved within the existing parameters of Umoja and other United Nations enterprise solutions and, most importantly, by the underlying policies and business processes that were in use across the Secretariat. The remaining recommendations that had not yet been resolved, including the long-term recommendations, would be managed within a new continuous improvement model, led by the Department of Management, by which the Umoja solution would be technically upgraded and improved as needed.

Business intelligence reports

37. Umoja was expected to provide more comprehensive, accurate and timely management information. The Board reported, in its previous report (A/71/180), that the development and use of business intelligence reporting was in its infancy at the time of audit. The Board found that, as at December 2015, 1,006 reports were available in Umoja, covering such areas as accounts receivable, accounts payable, time management and fixed assets, but that their usefulness was undermined by poor data quality, and reported that, as a short-term measure, the Organization was replicating reports that it had previously run on IMIS. Accordingly, in order to avoid Umoja being used simply as a very costly replacement for IMIS, the Board suggested that the full business intelligence and reporting capabilities of the system should add value and be utilized in a planned and effective manner to support decision-making by the Administration and stakeholders.

38. As at 31 December 2016, there were 910 power users and 3,093 analytical users[2] of Umoja. The SAP Business Objects reporting platform of Umoja currently provides 172 standard corporate formatted and ad hoc reports. Power users had produced and shared 2,753 reports in the platform. The frequency of usage and viewing of different reports varied from more than 45,000 for one report to less than 10 for other reports, with average views of about 1,600 for standard reports. Only five of the reports had been viewed more than 10,000 times. It was also noted that only four reports created by the power users had greater-than-average views, indicating that the reports created by the power users were limited in their usefulness.

39. A phased transition of the responsibilities of business intelligence reporting from the Umoja project to the Office of Information and Communications Technology began in 2016 as part of the mainstreaming of project functions. The Board was informed that the Office of Information and Communications Technology, by conducting a series of bilateral workshops with each entity to identify and develop key additional reports, had identified a requirement of more

[2] Business intelligence reports are available to business intelligence users subject to their roles:

(a) **Power user:** a trained and/or certified functional business user who can customize reports and analysis areas to share with others;

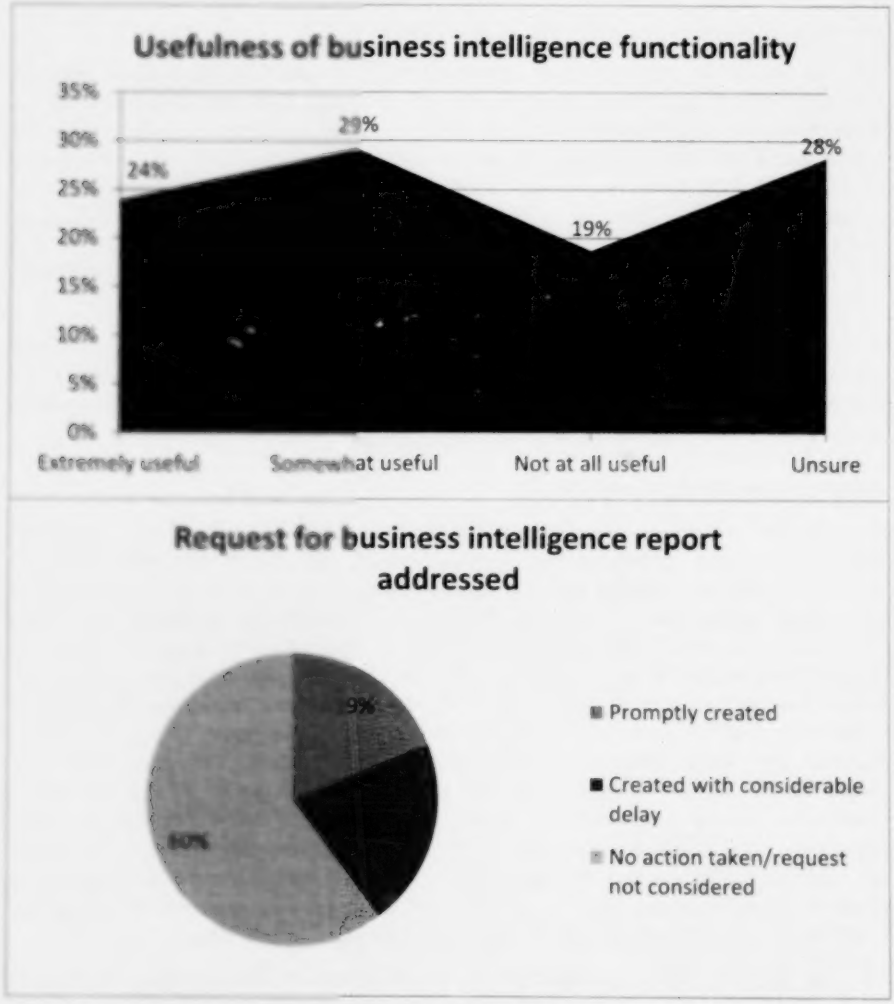
(b) **Analytical user:** a data analyst who can utilize all formatted and ad hoc report functionality for private use; separate dashboard access required;

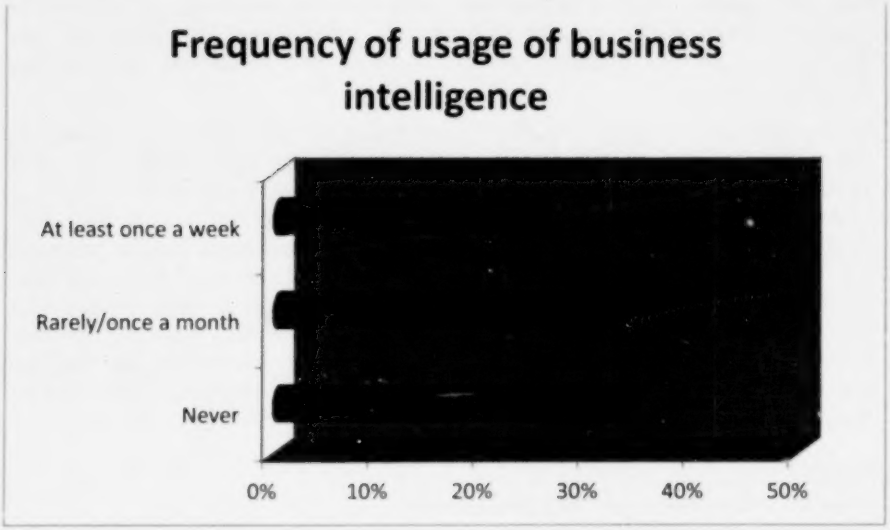
(c) **Common user:** a report consumer who can print, schedule and distribute formatted reports only.

than 700 reports. Such a requirement indicates that the business intelligence reporting functionality requires substantial enhancement to transform the functionality into an effective decision support and monitoring tool for the Administration.

40. In the online survey conducted by the Board, 19 per cent of the respondents reported that they found the business intelligence reporting functionality to be not at all useful, while another 28 per cent were not sure about its usefulness. On the issue of the response to requests for new business intelligence reports, 60 per cent of the respondents who had requested additional business intelligence reports indicated that no action had been taken on their request or that their request had not been considered, while 21 per cent indicated that the reports had been created with considerable delay. In addition, 34 per cent of the respondents indicated that they had never used the business intelligence reporting functionality, 41 per cent that they used the functionality rarely or once a month and 25 per cent that they used the functionality at least once a week. The findings are depicted in figure V below.

Figure V
Business intelligence reporting functionality





Source: User satisfaction survey conducted by the Board.

41. In respect of business intelligence reports, the Administration stated that the Office of Information and Communications Technology coordinated the delivery of such reports and that requests for reports were vetted first by the process owners. It added that a meeting had been held in February 2017 with the process owners and the Chief Information Technology Officer, at which it had been stressed that resources must be committed by the business units and the Office of Information and Communications Technology and the Umoja team for business intelligence and for other enhancements and continuous improvements to ensure the efficient delivery and use of resources.

42. **The Board recommends that the Administration, in consultation with the users of reports, prepare a comprehensive plan for the configuration of business intelligence reporting with the objective of incorporating frequently used reports into the standard corporate reports.**

Assurance maturity framework

43. In the seventh progress report of the Secretary-General on the enterprise resource planning project (A/70/369 and Corrs. 1 and 2), it was noted that the Administration had engaged an external consultant to carry out an assurance project to identify and analyse the areas of risk that might affect the immediate and long-term value of Umoja to the Organization. The report of the consultant was based on observations made between May and July 2015 on the basis of interviews with senior leadership, leading practices in enterprise resource planning, deployment documents and Umoja role data. It was also stated in the report of the Secretary-General that action plans would be developed to address the gaps identified. However, the Board notes that, in the eighth progress report of the Secretary-General on the enterprise resource planning project (A/71/390), although the most significant risks being managed were identified and it was noted that the project's risk and issue database had been extended to key resources in the process owner and entity business units, no specific mention was made of the recommendations of the consultant or the actions initiated by the Administration in that area.

44. On the basis of a test check of the records provided in that regard, the Board observed that the consultant had identified the operating model risks, the impact of the risks and the mitigating actions and had indicated that the benefits of Umoja

would not be fully realized unless those risks were addressed. The risks, impacts and mitigating actions are presented in table 1 below.

Table 1
Operating model risks

Operating model risks	*Impacts*	*Mitigating actions*
Varied interpretation of processes	– Difficult for people to move and transfer skills between entities	Refine governance structure
	– Inefficient business practices	
	– Errors in data due to undefined master data management processes	
Outdated and unclear policies and procedures	– Disregard for policies that are perceived to be outdated	Update policies and procedures
	– Workarounds leading to weaker process performance	
	– System may not reflect what is stated in an outdated policy	
Imbalanced workload	– Decrease in morale and increased turnover	Conduct workload analysis
	– Confusion around long-term progression post-Umoja implementation	
	– Inefficiencies in process execution and loss of productivity	
	– Backlog of work in the system and delays due to increased workload for some roles	
Fragmented operations	– Training and development occurring for transactional rather than substantive skills	Optimize transactional processes
	– Increased efforts and costs in relation to transactional activities	
	– Master data management is more challenging owing to the higher number of transaction locations	

Source: Information provided by the Administration.

45. In response to the operating model risks described above, the Administration indicated the following:

(a) With regard to the risk of varied interpretation of processes, the Administration stated that, while the process owners had ensured the standardization of business processes during the deployment of Umoja, the process owners, as part of the Umoja post-implementation review task force for each cluster, had also been reviewing gaps in the understanding of processes or even weaknesses in policies in an effort to address them. Residual issues relating to end-to-end process standardization, including processes partly outside the scope of Umoja, would continue to be addressed through regular meetings of the process owners and the global service delivery model project wherever appropriate;

(b) With regard to the risk of outdated and unclear policies, the Administration stated that the complex administrative structures of the Secretariat, including key administrative policies, procedures and delegations of authority, were being reviewed so as to increase agility and responsiveness to operational needs. Those structures were analysed and redundant policies abolished on an ongoing basis, and the remaining updates would be carried out to align manual processes with Umoja. The Administration added that administrative processes continued to be analysed to abolish redundant and non-value-adding process steps;

(c) With regard to the risk of imbalanced workloads and the associated loss of productivity, decrease in morale, delays and the mitigating action of conducting workload analysis through tools and surveys, the Administration explained that, while processes eliminated by Umoja and the redistribution of work among locations and organizational entities had been factored into assessments and projections of Umoja benefits, a more systematic and comprehensive assessment would be undertaken in the context of the global service delivery model project, as reallocation of resources across budget sections and geographical locations would require the approval of the General Assembly.

46. The Administration further explained that the findings of the study that the Board had brought to its attention had since been discussed at the meeting of the process owners and would be reviewed and implemented wherever deemed beneficial.

47. **The Board recommends that the Administration take appropriate mitigating action to manage the risks identified in the assurance project and present the status of the implementation thereof in the next progress report to the General Assembly.**

48. The Administration, while accepting the recommendation, gave its assurance that the status of the implementation of the recommendations of the consultant would be presented in the ninth progress report of the Secretary-General on the enterprise planning project, to be submitted to the General Assembly.

Data migration

49. In data conversion exercises, it is important that the data conversion plan not require changes in data values unless absolutely necessary for business reasons. Moreover, changes made to data values should be documented and approved by the business process data owner (COBIT BAI 07.02.4).[3] It must also be ensured that the testing is designed and conducted by a test group independent from the development team (COBIT BAI 07.05.4). The observations of the Board on the

[3] Control Objectives for Information and Related Technologies (COBIT) is a comprehensive framework of globally accepted practices, analytical tools and models that can help any enterprise to effectively address business issues through the governance and management of information and technology. BAI stands for build, acquire and implement.

process of migrating data relating to procurement and inventory are presented in the paragraphs below.

50. The Board noted that only the purchase orders that were open on the date of migration had been migrated to Umoja from the legacy systems, while the previous years' data (closed purchase orders) had not been migrated. Likewise, only the final inventory values had been migrated to Umoja, but no historical data.

51. Assurances had been received from business owners regarding the valuation of inventory at the time of migration. However, the Board noted no independent oversight of the data cleansing and enrichment process on the part of the business units.

52. The Administration stated that it had recommended a physical count by entities before the final data conversion and that each entity was responsible for ensuring that the stock figures provided in Umoja were correct and updated. It added that, as entities and business owners were themselves responsible for data validation, they had cleaned or purged their data and transferred them to the Umoja team. The data had been uploaded by the Umoja team. The Board noted that the post-upload validation had been carried out by the business team and that there had been no joint sign-off by the Umoja team as to the accuracy and/or completeness of the data uploaded in Umoja for any of the business units, even though the Umoja team had technical expertise relating to data validation.

53. The Administration responded further that conversion programmes had been tested and validated by the Umoja project team. The Administration explained that the process adopted for the data conversion validation for Umoja inventory and warehouse management for cluster 3 and 4 entities had included post-upload data validation by an Umoja process expert as a prerequisite step for business validation. In addition, it was stated that a document containing checks performed by the Umoja process expert as part of the post-upload validation and the results of the detailed analysis and validation of the data upload by the process expert had been brought to the attention of the business users in order to support their review and sign-off. Furthermore, the Administration explained that the data remained the responsibility of the business units and that their sign-off on the accuracy thereof was considered critical, with the project team lending its expertise to facilitate their understanding of the process. The Administration added that the data conversion validation for inventory and warehouse management for the Galileo decommissioning project in peacekeeping and special political missions included the post-upload data validation by an Umoja process expert as a prerequisite step for business validation.

54. **The Board, while noting the response of the Administration, recommends that procedures be put in place to ensure that data accuracy and reliability are strictly adhered to in the migration of the inventory data from the legacy systems to Umoja.**

IV. Mainstreaming the Umoja solution

55. In its resolution 70/248 A, the General Assembly requested the Secretary-General to continue to develop and retain in-house expertise on Umoja and to develop, as a matter of priority, a detailed action plan to ensure the transfer of knowledge from consultants to programme and project staff and that the knowledge acquired is maintained within the Organization. The Board, in its fifth annual progress report on the implementation of the enterprise resource planning system (A/71/180), stated that the transfer of Umoja had been included in the five-year

strategic plan of the Office of the Chief Information Technology Officer and was not expected to be completed until 2019.

56. The Secretary-General, in his eighth progress report on the enterprise resource planning project (A/71/390), noted that preparing for successive deployments and managing post-deployment challenges had exerted considerable pressure on a limited pool of process experts, which had constrained knowledge transfer from contractors to staff. He added that, as clusters 3 and 4 had begun to stabilize, such knowledge transfer had been accelerated and that, since June 2016, there had been a progressive drawdown of contractual resources wherever feasible. The mainstreaming plan presented to the General Assembly in the report contained the resource proposals for 2016-2017 and projections for 2018-2019. The Assembly approved the resources for 2016-2017. In the progress report, it was also noted that the project team would eventually be mainstreamed both into the Office of Information and Communications Technology and into the business units. However, in the report, the numbers of personnel who would be mainstreamed into the business units and the Office of Information and Communications Technology were not explicitly stated. There is therefore a risk that it may not be feasible to accommodate all the technical skills needed for such support after the deployment of Umoja Extension 2 and to leave sufficient capacity to also accommodate critical business-leaning expertise for mainstreaming into business units. The Board also noted that the budgetary resources for mainstreaming into the business entities were not explicitly mentioned in the report.

V. Umoja costs

57. The Advisory Committee, in its second report on the proposed programme budget for the biennium 2012-2013 (A/66/7/Add.1) stated that it had been informed that the project team was conducting an analysis of the total cost of ownership of the Umoja project. The study would include a complete costing of items funded from the Umoja project budget, as well as costs that were to be borne by United Nations departments/offices. The Advisory Committee reported that the representatives of the Secretary-General had stated that such a study reflected a best practice for large enterprise resource planning and information and communications technology projects in which the majority of development costs were borne by the central project but costs for related activities, such as the cleansing of data to be migrated to the enterprise resource planning system, were supported by the user departments that owned the data and must perform those activities as part of their operational responsibilities. The Committee had also been informed that the study was expected to be completed by the end of the first quarter of 2012.

58. The Advisory Committee, in its latest report on the subject (A/71/628), expressed its disappointment that little progress had been made to respond to the requests of the General Assembly and maintain a detailed accounting of the indirect costs absorbed by departments, or to conduct an analysis of the total cost of ownership of the Umoja project. The Committee was of the view that the lack of information on the effective implementation costs of the project reflected a weakness in the governance of the project and might have an impact on informed decision-making by the Assembly. While recognizing that detailed information on all such costs might not have been captured at the start of Umoja implementation owing to the limitations of previous information systems such as IMIS, it considered that greater efforts could have been made to reasonably estimate such costs. The Advisory Committee also stated that the total cost of ownership of the Umoja system was a key input for informed decision-making on investments.

59. The Board, in its fifth progress report (A/71/180), reported that robust estimates of future support and maintenance costs for Umoja had not yet been produced. The total cost of ownership of Umoja over 15 years, including capital and maintenance costs, was unknown, but was likely to exceed $1 billion. The Administration had not calculated the total cost of acquisition and operating costs of Umoja.

60. The total cost of ownership is the sum of the direct and indirect costs. The latter are composed of the people time (hours) of various departments and entities for Umoja deployment and support, including legacy data cleansing and enrichment and training. The cost of development (capital expenditure) of Umoja is borne under the Umoja project, while maintenance and support costs (revenue expenditure) are borne by the Office of Information and Communications Technology.

61. The Umoja project team has not yet assessed the total cost of ownership and stated that, while the direct costs could be easily quantified, the quantification of the indirect costs had been challenging, as time sheets were not maintained for staff of the Secretariat, making it especially challenging to track the time of staff engaged only part time in such activities. The team was attempting to estimate that cost retroactively, on the basis of reasonable assumptions, to support the information in the progress report to be submitted to the General Assembly in September 2017. The Board noted that the indirect costs would be computed only from 1 January 2016, while the historical indirect costs for earlier relevant periods would be estimated for inclusion in the total cost of ownership to be computed by the Administration.

62. The Board noted that most of the training had been conducted in-house with materials provided by the Umoja project team. The Board also noted that the costs of the involvement of departments were attributable to staff time, facilities and travel. Such costs could therefore not be determined by the existing process of capturing information relating to Umoja expenditure, and the total cost of ownership was likely to be understated on that account. This was also confirmed by the Administration, which indicated that there was no separate approved budget for training on the project, which was managed internally.

63. **The Board recommends that the Administration consider implementing time sheets for tasks relating to the implementation of Umoja to fully capture the indirect costs and take steps to account for the costs incurred in training in terms of staff time and travel in the calculation of the total cost of ownership of Umoja.**

VI. Umoja benefits

64. In its resolution 70/248 A, the General Assembly requested the Secretary-General to accelerate the development of benefit realization plans and to report thereon in the next progress report, without prejudice to established budgetary procedures and the prerogatives of the Fifth Committee. The Board, in its fifth annual progress report on the implementation of the enterprise resource planning project (A/71/180), stated that the Administration did not have an agreed methodology for realizing benefits and that the Board was unable to validate the "tangible benefits realized" reported to the Advisory Committee in September 2015. It also stated that the work to realize the benefits was at a very early stage.

65. The Secretary-General, in his eighth progress report, indicated that the process owners had reviewed previously identified areas, as well as new areas of potential impact, and stated that the modified approach linked qualitative improvements to possible quantitative benefits. It tried to leverage the measurement and comparability of pre-Umoja and post-Umoja transaction volumes, or other drivers wherever

available, to enrich the assessment of benefits. In the report, the qualitative improvements in the areas of human resources, finance, central support services, supply chain and logistics, and technology and data management were enumerated.

66. The Advisory Committee, in document A/71/628, emphasized the need for a more robust business case for the Umoja project, which represented one of the largest and highest-value business transformation initiatives undertaken by the United Nations. In the Committee's view, such a business case should reflect actual efficiencies and benefits achieved through the implementation of the solution, rather than artificial budget reduction targets, and should also provide clarity on the benefits and the costs of the project. The Committee recommended that the Secretary-General be requested to refresh the business case for the Umoja project, taking into account all the relevant recommendations of the Board.

67. The original benefit realization model was presented to the General Assembly by the Secretary-General in 2009 in his first progress report on the enterprise resource planning project (A/64/380). In the said report, the benefits to be realized after the implementation of Umoja in different fields were calculated on the basis of savings in full-time equivalent. However, the Administration stated in February 2017 that the original benefit assessments presented to the General Assembly were predicated on the results of surveys of business entities and the extrapolation of a limited number of responses that were not necessarily representative. It stated, moreover, that the reductions in activity-based process times were based on assumptions or industry experience relating to realizable efficiencies for each process. The Administration added that the baselines framed in 2009 had their limitations.

68. In that regard, the Board observed that, owing to implementation challenges, the process of benefit realization had been given lower priority before 2016. The Administration informed the Board that, until the 2016-2017 biennium, a top-down approach had been adopted, according to which the heads of departments had quantified benefits on the basis of the overall savings to be made. The Administration stated that, from the budget for the 2018-2019 biennium, a bottom-up approach with the involvement of the business process owners had been adopted, involving a review of the areas of the original benefits cases as to their continuing validity and applicability and the quantification of the projected benefits in the updated business case from process owners in the fields of human resources, central support services, finance, logistics and supply chain, and information technology. It added that the budget for 2018-2019, to be presented to the General Assembly, would be based on those projections. The Administration also stated that updates to the benefit realization plan would be submitted to the Assembly at its seventy-second session.

69. The Board is of the view that the bottom-up approach is an improvement on the previous top-down approach. The Board recognizes that, for many processes, a comparison of pre-Umoja and post-Umoja data is not possible, as processes in the previous systems were largely outside the system and the system data were limited to the final actions taken. No baseline data were available against which to measure Umoja benefits. Furthermore, the benefits arrived at by the Administration continue to be based on assessments made by the process owners and business units. In that respect, the Board observed that the post-Umoja assessment of process/activity time was not based on the rigorous time stamp analysis method from the enterprise resource planning database.

70. **The Board recommends that the figures in the updates to the benefit realization plan to be submitted to the General Assembly in respect of the decrease in process/activity time be calculated on the basis of time stamp figures where such figures are available in Umoja.**

71. **The Board also recommends that the updated benefit realization plan, after approval by the General Assembly, be frozen to serve as the baseline for the monitoring of the future benefit realization that will arise from the use of Umoja.**

72. The Administration accepted the recommendation.

VII. Functionalities in Umoja

73. The Board noted opportunities for incorporating additional functionalities into Umoja, as discussed in the paragraphs below.

Valuation of inventory

74. International Public Sector Accounting Standard 12 (Inventories) provides fundamental guidance on the recognition, classification, measurement and disclosure requirements of inventories. Pursuant to the standard, inventories shall be measured at the lower of cost and net realizable value, except when inventories are acquired through a non-exchange transaction, in which case their cost shall be measured at their fair value as at the date of acquisition. The standard also stipulates that inventories shall be measured at the lower of cost and current replacement cost where they are held for distribution at no charge or for a nominal charge; or for consumption in the production process of goods to be distributed at no charge or for a nominal charge.

75. COBIT_EDM_01.03.6 recommends ensuring that information technology is used in compliance with relevant obligations (regulatory, legislation, common law and contractual), standards and guidelines. COBIT_APO_12.04.2 recommends that decision makers be provided with an understanding, inter alia, of significant reputation, legal or regulatory considerations.[4]

76. In that regard, the Board observed that Umoja had the standard SAP functionality to calculate the moving average price but did not have the functionality to automatically arrive at the lower of the cost and net realizable value or current replacement cost, which is a mandatory requirement of IPSAS 12. The Board was informed that the process was performed manually by generating business intelligence reports showing the moving average price for determining cost and then arriving at the valuation of inventory to be included in the financial statements by comparing that with the net realizable value or current replacement cost determined outside the system. The Administration also stated that, in the determination of net realizable value and current replacement cost, additional parameters had to be taken into consideration, such as: (a) whether the material would be procured against a global, regional or local contract, when Umoja Extension 2 demand and supply planning were fully deployed; and (b) whether adjustments to cost would be made only annually for financial statements or more frequently for managerial decisions. As the final inventory valuation exercise continues to be carried out through manual interventions, it creates a risk in relation to the accuracy of the underlying calculations of inventory valuation, which forms an integral part of the financial statements.

77. The Administration took note of the risk referred to by the Board and stated that, given the parameters to be considered, the final decision on whether to automate and how much to automate would have to be guided by risk versus benefit, given that that was not a standard SAP functionality, and that the workplan of Umoja would also have to be taken into account before making such a decision.

[4] EDM and APO stand for evaluate, direct and monitor and align, plan and organize, respectively.

E-tendering in the procurement module

78. Even after the implementation of the procurement module in Umoja, there is no e-tendering functionality to bring the benefits of global sourcing, enhanced transparency and enforcing price efficiency in procurement through increased competition. The Administration initially stated that e-tendering had not been included in Umoja, as it might prevent all participating bidders across the globe from having equal opportunity, and added that certain vendors in some countries might not have access to the Internet and would therefore be denied the opportunity to participate in the tender if the e-tendering mode were fully adopted in Umoja. While noting the concerns expressed by the Administration, the Board observes that global sourcing is one of the important objectives of the information and communications technology strategy adopted in 2014 and that the requirement for various items will therefore be consolidated to source the supplies at the global level, which will lead to optimization in the cost of procurement. Since the value of the consolidated supply order would be much higher in respect of many items, e-tendering should be feasible, as major registered suppliers should have Internet access and be able to submit their bids online. Furthermore, e-tendering could be introduced for procurement involving a cost greater than a specified value, which is likely to reduce procurement time significantly, resulting in improved supplies and cost optimization, and will also enhance transparency and accountability in United Nations procurement.

79. The Administration stated that, if a policy decision were to be taken at the appropriate level, it could be incorporated into Umoja and added that an e-tendering application was being piloted in the Procurement Division for certain commodities and that the General Assembly had been provided updates on the pilot (see A/69/710 and A/71/681).

80. **The Board recommends that the results of the e-procurement pilot be expeditiously analysed and taken into account when implementing e-tendering for all applicable items.**

81. The Administration accepted the recommendation but pointed out that the e-tendering solution must integrate with the Umoja Extension 2 supply chain management ordering modality and could not proceed until that solution had also been defined.

VIII. Acknowledgement

82. The Board wishes to express its appreciation for the cooperation and assistance extended to its staff by the Under-Secretary-General for Management and the project director, together with the members of their staff.

(*Signed*) Shashi Kant **Sharma**
Comptroller and Auditor General of India
Chair of the Board of Auditors
(Lead Auditor)

(*Signed*) Mussa Juma **Assad**
Controller and Auditor General of the United Republic of Tanzania

(*Signed*) Kay **Scheller**
President of the German Federal Court of Auditors

30 June 2017

Annex I

Status of implementation of recommendations up to the year ended 31 December 2015

No.	*Report reference*	*Summary of recommendation*	*Administration comments on status — April 2017*	*Board comments on status — June 2017*	*Fully implemented*	*Under implementation*	*Overtaken by events*	*Not implemented*
1	A/71/180, para. 23 (a)	The Administration assess the challenges facing the project and develop prioritized and fully costed options to implement the remaining scope of the Umoja solution.	Options were presented to and accepted by the General Assembly in the eighth progress report of the Secretary-General (A/71/390). The Administration requests that this recommendation be closed.	The actions are still in progress. The Board therefore considers the recommendation to be under implementation. The progress will be verified in the next audit.		X		
2	A/71/180, para. 23 (b)	Heads of business units address user training needs as a matter of urgency by: (i) performing a skills needs analysis to identify training requirements for users in each business unit, (ii) developing a costed training plan for delivering the required training, and (iii) maintaining an up-to-date skills matrix, so that appropriate training can be provided as staff leave and new staff join.	This recommendation is in progress. The project will continue to maintain the Umoja training environment for trainees for practical lessons until it is fully mainstreamed. Process owner focal points for mainstreaming training had been designated by 31 January 2017. A draft mainstreaming workplan and "RACI" chart were prepared and are being jointly reviewed with focal points. The training budget for the entities for sustaining Umoja training locally would be derived in future from the central training budget managed by the Office of Human Resources Management, and the entities would therefore have to compete for resources, as well as other substantive and technical skills development. As described in paragraph 150 of document A/71/390, global training coordination functions are planned to be mainstreamed to the Office of Human Resources Management from 2018. The Administration requests that four related recommendations (A/68/151, para. 16; A/70/158, para. 19 (f); and A/71/180, para. 23 (b) and (c)) be reformulated into two recommendations in order to better reflect the progress achieved and the work still in progress.	The Board notes the Administration's response and considers the recommendation to be under implementation.		X		

No.	Report reference	Summary of recommendation	Administration comments on status — April 2017	Board comments on status — June 2017	Fully implemented	Under implementation	Overtaken by events	Not implemented
3	A/71/180, para. 23 (c)	The Administration ensure business units are supported in the application of the new methodology developed to identify and realize the benefits from improved ways of working; this should include providing access to skills and capability in operational improvement, and holding business areas to account for delivering the expected benefits.	This recommendation is in progress. Details of the new benefits case as defined by the five process owners, including an updated assessment of the qualitative and quantitative benefits, are contained in document A/71/390. The report also contains adjusted quantitative amounts for peacekeeping and the regular budget (of which special political missions are a part). Further details of the methodology applied Organization-wide have been included in the budget guide for the biennium 2018-2019. The Administration requests that four related recommendations (A/68/151, para. 16; A/70/158, para. 19 (f); and A/71/180, para. 23 (b) and (c)) be reformulated into two recommendations in order to better reflect progress achieved and work still in progress.	The Board notes the Administration's response and considers the recommendation to be under implementation.		X		
4	A/71/180, para. 23 (d)	The Administration should calculate the total cost of ownership of Umoja over its proposed operating life.	This recommendation is in progress. Details of the new benefits case as defined by the five process owners, including an updated assessment of qualitative and quantitative benefits, are contained in document A/71/390. The report also contains adjusted quantitative amounts for peacekeeping and the regular budget (of which special political missions are a part). Further details of the methodology applied Organization-wide have been included in the budget guide for the biennium 2018-2019. The Administration requests that four related recommendations (A/68/151, para. 16; A/70/158, para. 19 (f); and A/71/180, para. 23 (b) and (c)) be reformulated into two recommendations in order to better reflect the progress achieved and the work still in progress.	The Board notes the Administration's response and considers the recommendation to be under implementation.		X		

No.	Report reference	Summary of recommendation	Administration comments on status — April 2017	Board comments on status — June 2017	Fully implemented	Under implementation	Overtaken by events	Not implemented
5	A/71/180, para. 23 (e)	The Office of Information and Communications Technology and process owners develop detailed mainstreaming plans and seek approval for the required funding at the seventy-first session of the General Assembly.	The Office of Information and Communications Technology mainstreaming plan has been developed and is being monitored and updated on a regular basis. Process owner focal points for mainstreaming had been designated by 31 January 2017. The Administration requests that four related recommendations (A/70/158, para. 19 (c), (d) and (e); and A/71/180, para. 23 (e)) be reformulated into two recommendations in order to better reflect the progress achieved and the work still in progress.	The Board notes the Administration's response and considers the recommendation to be under implementation.		X		
6	A/70/158, para. 19 (a)	Increase the degree to which Umoja is actively and visibly led by all heads of business units, with support from process owners and Umoja project management.	The Umoja post-implementation review task force is the vehicle that has been used predominantly for this engagement. The process owners meet on a monthly basis to discuss demand management and stakeholder engagement as part of continuous improvements. Furthermore, the Secretary-General presented to the General Assembly at the main part of its seventy-first session a proposal for a global service delivery model (A/71/417), which had been prepared in consultation with relevant business units, service providers and process owners and contained service delivery proposals for human resources administration, payroll and accounts payable, as well as the expansion of shared services to the field and the consolidation of services in New York. The General Assembly took note of the report, decided to establish a dedicated global service delivery model project team, and requested the Secretary-General to submit for the consideration of the Assembly at the main part of its seventy-second session a report on the global service delivery model containing a comprehensive and fully developed proposal that continues to take into account the views of all stakeholders.	The Board notes the Administration's response and considers the recommendation to be under implementation.		X		

No.	Report reference	Summary of recommendation	Administration comments on status — April 2017	Board comments on status — June 2017	Fully implemented	Under implementation	Overtaken by events	Not implemented
			The Administration requests that two related recommendations (A/69/158, para. 29 (c); and A/70/158, para. 19 (a)) be reformulated into one recommendation that takes into account the progress made and to be made.					
7	A/70/158, para. 19 (b)	Assess thoroughly the risks attached to the current Umoja deployment schedule and consider contingency and other measures that may be necessary to mitigate those risks.	Extension 2 workplans were presented to the General Assembly in document A/71/390. The schedule, although demanding, is achievable.	The Board notes the Administration's response and considers the recommendation to be implemented.		X		
8	A/70/158, para. 19 (c)	Independently review the estimated capacity required across the support model to meet expected demands following cluster 3 and 4 deployment and take action to address any gaps.	As reported in document A/71/390, production support arrangements were strengthened following the recommendations of the post-implementation review task force for clusters 1 and 2. Tickets are logged and tracked through the iNeed service management system, and a multi-tiered arrangement handles and escalates tickets accordingly (para. 36). However, sustaining support for Umoja will also entail building capacity in business areas for not only training but also testing and production support. During phases of significant software development, such as Extension 2, the pressure on a limited number of process experts to concurrently deal with testing, training and production support becomes problematic. Building upon the lessons learned from the Headquarters deployment group and the Office of Human Resources Management, process owners will focus on building teams globally for testing, training and production support and identify and allocate skilled resources as part of mainstreaming to the business (para. 151). The Administration requests that four related recommendations (A/70/158, para. 19 (c), (d) and (e); and A/71/180, para. 23 (e)) be reformulated	The Board notes the Administration's response and notes that the recommended action has not been implemented.				X

No.	Report reference	Summary of recommendation	Administration comments on status — April 2017	Board comments on status — June 2017	Fully implemented	Under implementation	Overtaken by events	Not implemented
			into two recommendations in order to better reflect the progress achieved and the work still in progress.					
9	A/70/158, para. 19 (d)	Review the timing and adequacy of funding arrangements for the rationalization of the information and communications technology (ICT) help desks to minimize any risks to the provision of support to Umoja.	Unite Service Desk continues to effectively support Umoja. The Administration requests that four related recommendations (A/70/158, para. 19 (c), (d) and (e); and A/71/180, para. 23 (e)) be reformulated into two recommendations in order to better reflect the progress achieved and the work still in progress.	The Board acknowledges the Administration's response and notes that the response is silent on the recommended action. The Board therefore considers the recommendation not implemented.				X
10	A/70/158, para. 19 (e)	Develop a detailed transition plan for transferring responsibility for technical support of Umoja from the project team to the Office of Information and Communications Technology.	A detailed transition plan is being implemented and is reviewed on a regular basis and revised as necessary. The Administration requests that four related recommendations (A/70/158, para. 19 (c), (d) and (e); and A/71/180, para. 23 (e)) be reformulated into two recommendations in order to better reflect the progress achieved and the work still in progress.	The Board notes the Administration's response and considers the recommended action to be implemented.	X			
11	A/70/158, para. 19 (f)	Refresh the Umoja business case, drawing on the experience of the Department of Field Support and clusters 3 and 4.	A revised benefits case was presented in the eighth progress report of the Secretary-General (A/71/390). The General Assembly has, however, requested a refreshed business case, which is planned to be presented in the next progress report. It is envisaged that the estimation of indirect costs will be addressed in more detail so that the revised benefits case already presented is linked to the total cost of ownership and return on investment in order to present a full business case. The Administration requests that four related recommendations (A/68/151, para. 16; A/70/158, para. 19 (f); and A/71/180, para. 23 (b) and (c)) be reformulated into two recommendations in order to better reflect the progress achieved and the work still in progress.	The Board notes the Administration's response and considers the recommended action to be under implementation.		X		

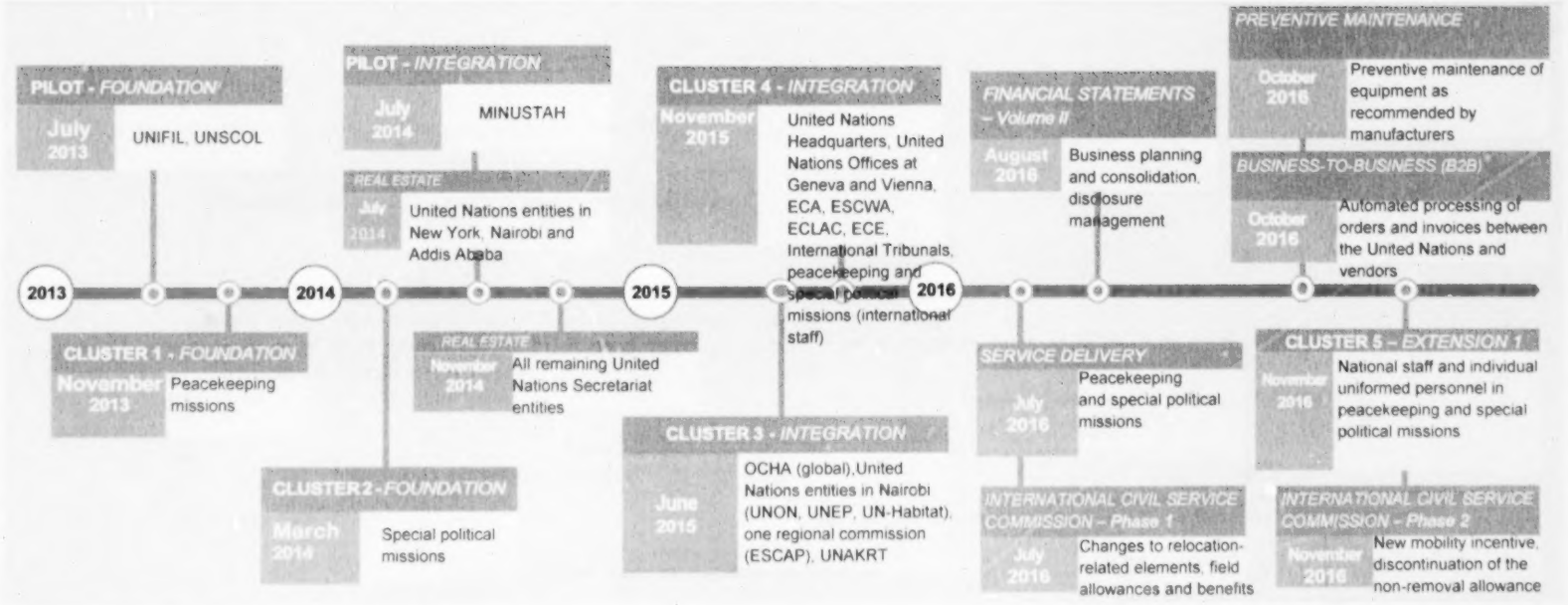
No.	Report reference	Summary of recommendation	Administration comments on status — April 2017	Board comments on status — June 2017	Fully implemented	Under implementation	Overtaken by events	Not implemented
12	A/70/158, para. 19 (g)	Evaluate the case for an Umoja optimization project, considering the links to the proposed global service delivery model and the opportunity it provides to widen business ownership and business leadership of Umoja reforms.	The Administration has evaluated the case for an Umoja optimization project as recommended by the Board and determined that such a project should be implemented in the context of the global service delivery model. The Administration requests that three related recommendations (A/67/164, para. 32; A/68/151, para. 26; and A/70/158, para. 19 (g)) be reformulated into one recommendation that takes into consideration the progress made since 2012 and builds on current improvement initiatives.	The Board notes the Administration's response and considers the recommended action to be implemented.	X			
13	A/69/158, para. 29 (b)	Heads of business units, the process owners and the project team should each provide positive confirmation to the management committee that all enablers necessary for a successful roll-out are in place.	Operational readiness reviews for each deployment of Umoja will continue. Positive confirmation from heads of business units continues to be recognized as an essential part.	The Board notes the Administration's response and considers the recommended action to be implemented.	X			
14	A/69/158, para. 29 (c)	Continue to embed the concept of process ownership by strengthening the partnership with heads of business units.	There is an increasingly active and visible ownership by the process owners. The Department of Field Support took the lead on cluster 5, which was successfully deployed on 1 November 2016. Process owners are designated project managers for Extension 2 subprojects. The Administration requests that this recommendation be closed. The Administration also requests that two related recommendations (A/69/158, para. 29 (c); and A/70/158, para. 19 (a)) be reformulated into one recommendation that takes into account the progress made and to be made.	The Board notes the Administration's response and considers the action under the recommendation to still be under implementation.		X		
15	A/68/151, para. 16	The Board recommends that the Administration design, communicate and implement a plan within each business	This recommendation is in progress. Details of the new benefits case as defined by the five process owners, including an updated assessment of qualitative and quantitative benefits, are	The Board notes the Administration's response and considers the action under the recommendation to still be under implementation.		X		

No.	Report reference	Summary of recommendation	Administration comments on status	April 2017	Board comments on status	June 2017	Fully implemented	Under implementation	Overtaken by events	Not implemented
		area to exploit the defined benefits of up-to-date and consolidated data from the enterprise resource planning system, including how it intends to realize both qualitative and quantitative benefits of improved information.	contained in document A/71/390. The report also contains adjusted quantitative amounts for peacekeeping and the regular budget (of which special political missions are a part). Further details of the methodology applied Organization-wide have been included in the budget guide for the biennium 2018-2019. The Administration requests that four related recommendations (A/68/151, para. 16; A/70/158, para. 19 (f); and A/71/180, para. 23 (b) and (c)) be reformulated into two recommendations in order to better reflect the progress achieved and the work still in progress.							
16	A/68/151, para. 26	The Board recommends that the Administration design a robust methodology which clearly defines: (a) the current status of operational performance in each business unit regarding time, cost, quality; (b) the level of future performance to be achieved post-implementation; (c) the approach and investment involved to achieve the future performance target; and (d) how the benefit achieved will be measured and reported.	This recommendation is in progress. While baseline data are being compiled in the context of the global service delivery model, each business unit will need to be involved, drawing on support from process owners, the Umoja project team and several project teams responsible for other improvement initiatives, such as the global service delivery model, the International Public Sector Accounting Standards, staff mobility, flexible workspace and wider estates management, the global field support strategy and the information and communications technology strategy. The Administration requests that three related recommendations (A/67/164, para. 32; A/68/151, para. 26; and A/70/158, para. 19 (g)) be reformulated into one recommendation that takes into consideration the progress made since 2012 and builds on current improvement initiatives.	The Board notes the Administration's response and considers the action under the recommendation to still be under implementation.			X		
17	A/68/151, para. 81	The Board recommends that the project team prepare an overarching commercial strategy which seeks to: (a) optimize the value from	The implementation of this recommendation is in progress.		The Board notes the response of the Administration and considers the recommendation to be under implementation.			X		

No	Report reference	Summary of recommendation	Administration comments on status — April 2017	Board comments on status — June 2017	Fully implemented	Under implementation	Overtaken by events	Not implemented
		major suppliers to the enterprise resource planning project, balancing cost and risks to delivery; and (b) sets out the parameters against which all future procurements should be undertaken.						
18	A/67/164, para. 32	The Board also recommends that the Administration establish a formal approach to managing and improving business processes to enable continuous reform and improvement following implementation of the enterprise resource planning system.	The Umoja post-implementation review task force provides a forum for business entities, process owners, the Chief Information Technology Officer and the Umoja team to engage on post-deployment issues, identify solutions and agree on closure. Following two multi-day workshops, the issues raised by cluster 3 and 4 entities were harmonized into a set of 67 recommendations. Recommendations are assigned to process owners and the Chief Information Technology Officer, with target resolution dates. Of the 67 recommendations, 13 were categorized as continuous improvements to be addressed over time, and the rest were targeted for closure by the end of 2016. Cluster 5 will be analysed in the second quarter of 2017. This formal mechanism will continue to be employed for future deployments. The Administration requests that this recommendation be closed. The Administration also requests that three related recommendations (A/67/164, para. 32; A/68/151, para. 26; and A/70/158, para. 19 (g)) be reformulated into one recommendation that takes into consideration the progress made since 2012 and builds on current improvement initiatives.	The Board notes the response of the Administration and considers the recommendation to be under implementation.		X		
		Total			**4**	**12**	**–**	**2**
		Percentage			**22**	**67**	**–**	**11**

Annex II

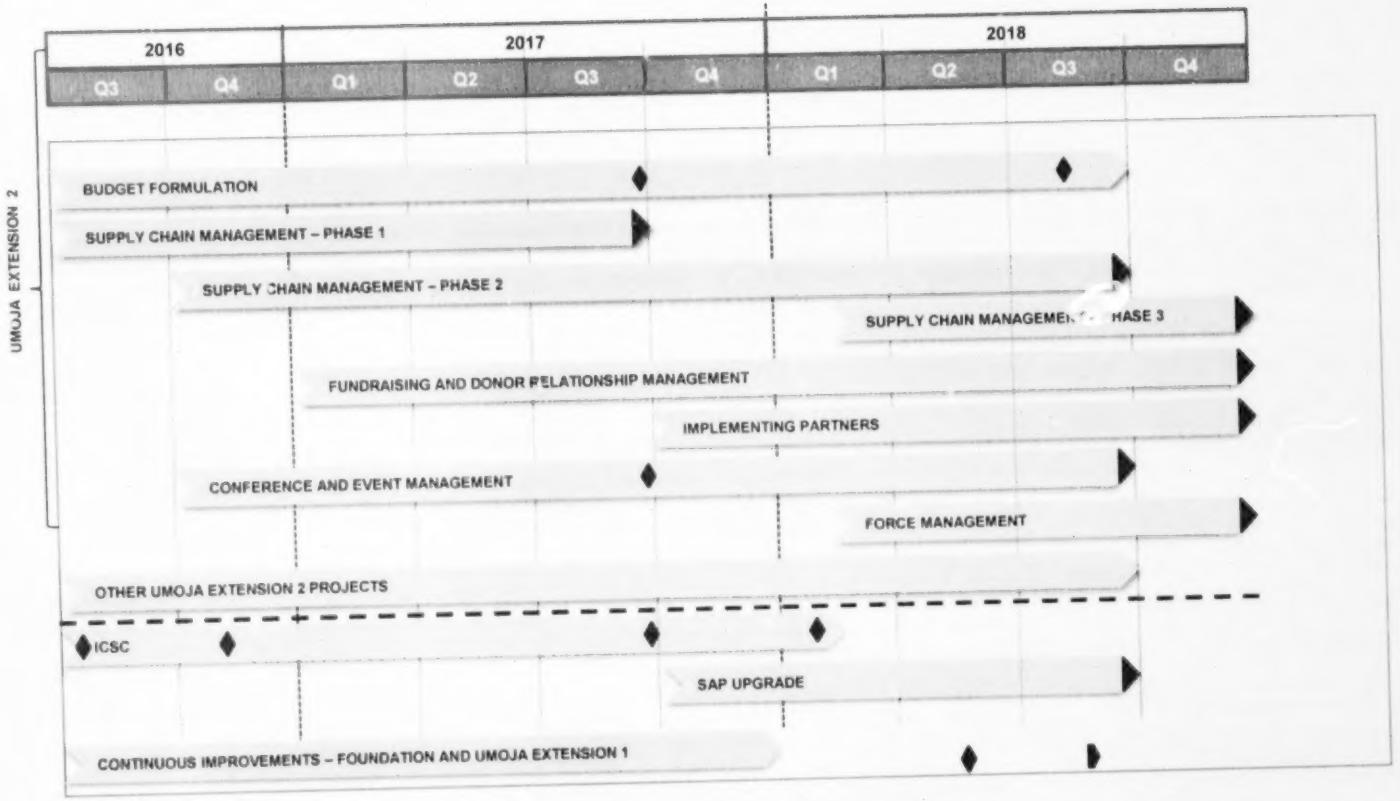
Deployment in 2013-2016


PILOT - FOUNDATION
July 2013
UNIFIL, UNSCOL
PILOT - INTEGRATION
July 2014
MINUSTAH
REAL ESTATE
July 2014
United Nations entities in New York, Nairobi and Addis Ababa
CLUSTER 4 - INTEGRATION
November 2015
United Nations Headquarters, United Nations Offices at Geneva and Vienna, ECA, ESCWA, ECLAC, ECE, International Tribunals, peacekeeping and special political missions (international staff)
FINANCIAL STATEMENTS – Volume II
August 2016
Business planning and consolidation, disclosure management
PREVENTIVE MAINTENANCE
October 2016
Preventive maintenance of equipment as recommended by manufacturers
BUSINESS-TO-BUSINESS (B2B)
October 2016
Automated processing of orders and invoices between the United Nations and vendors
2013
2014
2015
2016
CLUSTER 1 - FOUNDATION
November 2013
Peacekeeping missions
REAL ESTATE
November 2014
All remaining United Nations Secretariat entities
CLUSTER 2 - FOUNDATION
March 2014
Special political missions
CLUSTER 3 - INTEGRATION
June 2015
OCHA (global), United Nations entities in Nairobi (UNON, UNEP, UN-Habitat), one regional commission (ESCAP), UNAKRT
SERVICE DELIVERY
July 2016
Peacekeeping and special political missions
CLUSTER 5 – EXTENSION 1
November 2016
National staff and individual uniformed personnel in peacekeeping and special political missions
INTERNATIONAL CIVIL SERVICE COMMISSION – Phase 1
July 2016
Changes to relocation-related elements, field allowances and benefits
INTERNATIONAL CIVIL SERVICE COMMISSION – Phase 2
November 2016
New mobility incentive, discontinuation of the non-removal allowance

Abbreviations: ECA, Economic Commission for Africa; ECE, Economic Commission for Europe; ECLAC, Economic Commission for Latin America and the Caribbean; ESCAP, Economic and Social Commission for Asia and the Pacific; ESCWA, Economic and Social Commission for Western Asia; MINUSTAH, United Nations Stabilization Mission in Haiti; OCHA, Office for the Coordination of Humanitarian Affairs; UNAKRT, United Nations Assistance to the Khmer Rouge Trials; UNEP, United Nations Environment Programme; UN-Habitat, United Nations Human Settlements Programme; UNIFIL, United Nations Interim Force in Lebanon; UNON, United Nations Office at Nairobi; UNSCOL, Office of the United Nations Special Coordinator for Lebanon.

Annex III

Umoja workplan for 2016-2018



Abbreviation: ICSC, International Civil Service Commission.

Annex IV

Survey on user satisfaction with Umoja

I. Objectives of the survey

1. The audit team intended to assess the views of users on the quality and usefulness of Umoja. To that end, a user satisfaction survey was conducted with the help of the Office of Information and Communications Technology. The survey was originally scheduled from 30 January to 6 February 2017 and was later extended to 12 February 2017.

II. Brief of the survey

2. The survey had a total of 18 questions, some of which had subdivisions. The questions were designed to assess the level of satisfaction of users with Umoja with regard to different aspects, such as access issues, the support received, the level of confidence of users and the effectiveness of the training on Umoja.

III. Number of respondents

3. A total of 6,753 users took the survey. However, some respondents did not answer all the questions, and the number of responses to each question varied. The results of the survey have therefore been collated on the basis of the valid and complete responses received for each question.

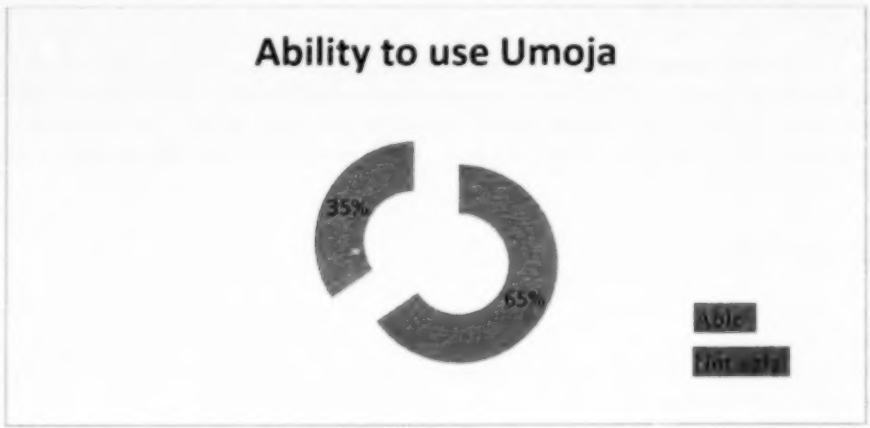
IV. Results of analysis

1. Please rate your level of satisfaction with Umoja.

4. Approximately 29 per cent of the respondents were not at all satisfied with Umoja, while 19 per cent were extremely satisfied.

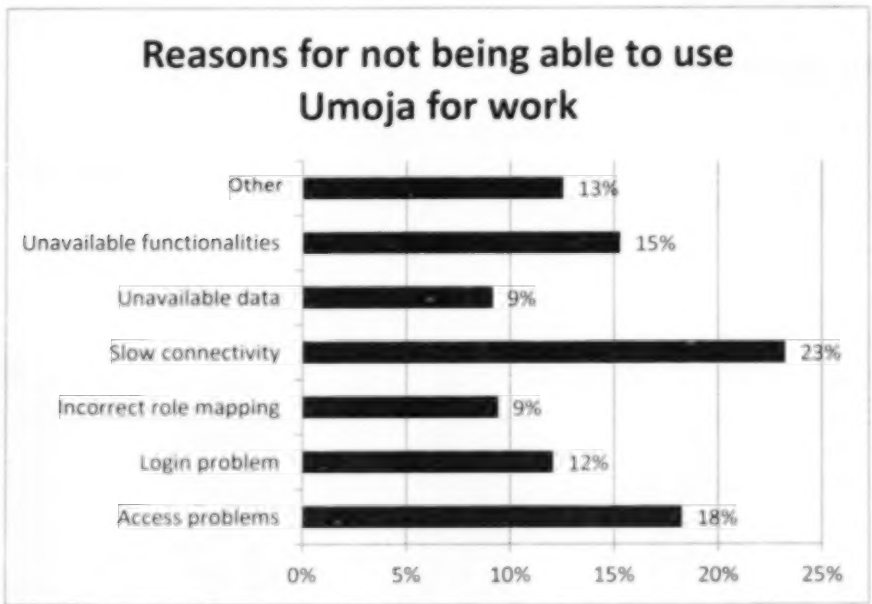
2. Are you able to use Umoja for work when needed?

5. A total of 65 per cent of the respondents reported that they were able to use Umoja for work, while 35 per cent were not able to do so.



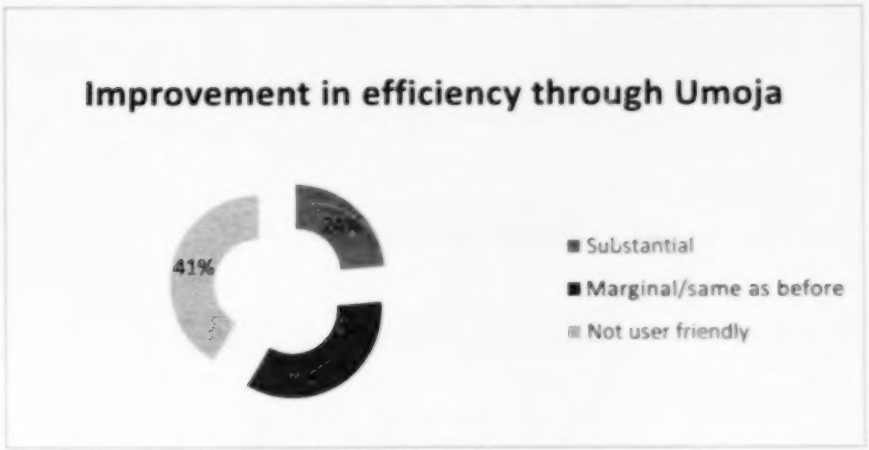
3. Please state the reasons why you are not able to use Umoja for work.

6. The main reason for not being able to use Umoja for work was slow connectivity, which was cited by 23 per cent of the respondents. Access problems were the second most-cited reason, followed by unavailable functionalities.



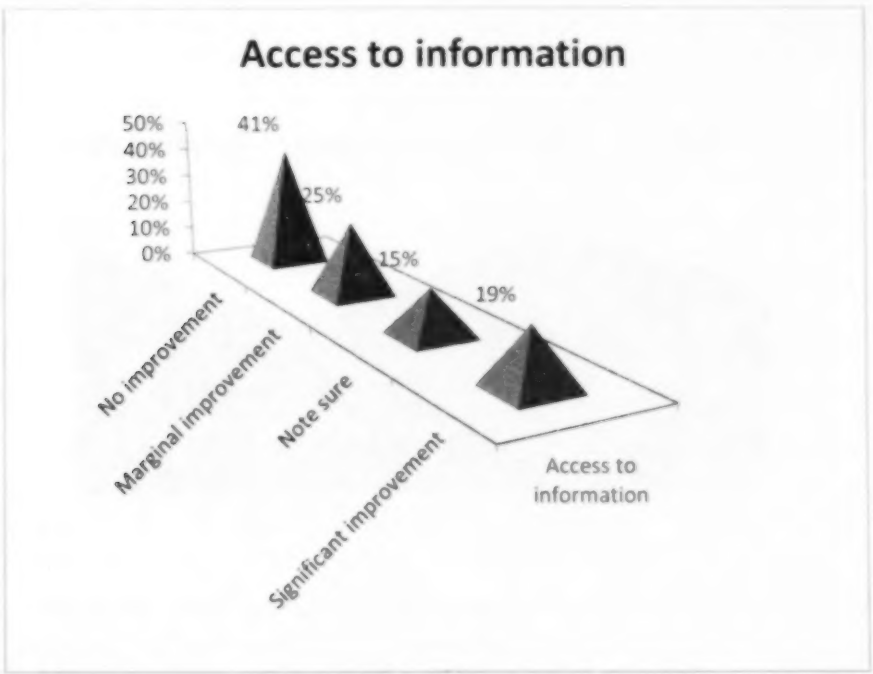
4. How do you rate the new system (Umoja) in terms of increasing your efficiency?

7. A total of 24 per cent of the respondents indicated that there had been substantial improvement in their efficiency, 35 per cent indicated "marginal/same as before" and 41 per cent found Umoja to not be user-friendly.



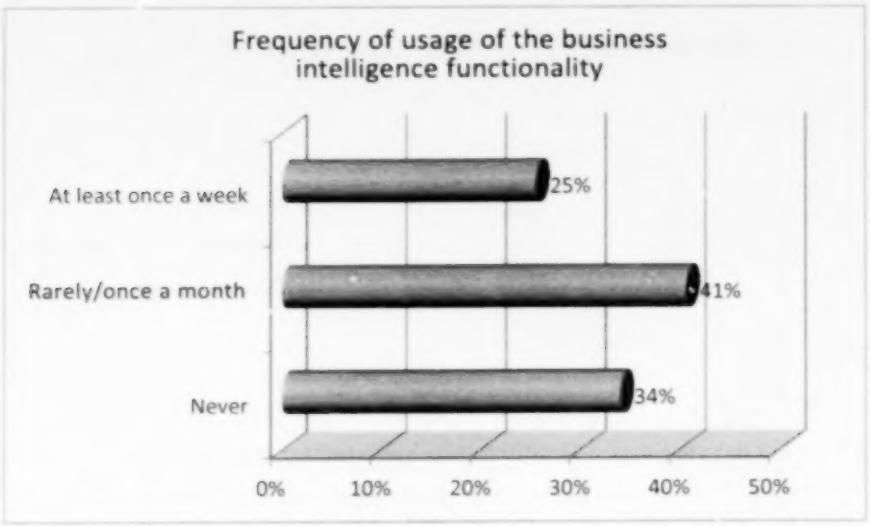
5. Did Umoja improve access to information you need for your work?

8. A total of 19 per cent of the respondents noted significant improvement in the access to information, while 41 per cent indicated that there had been no improvement, 15 per cent were not sure and 25 per cent perceived a marginal improvement.



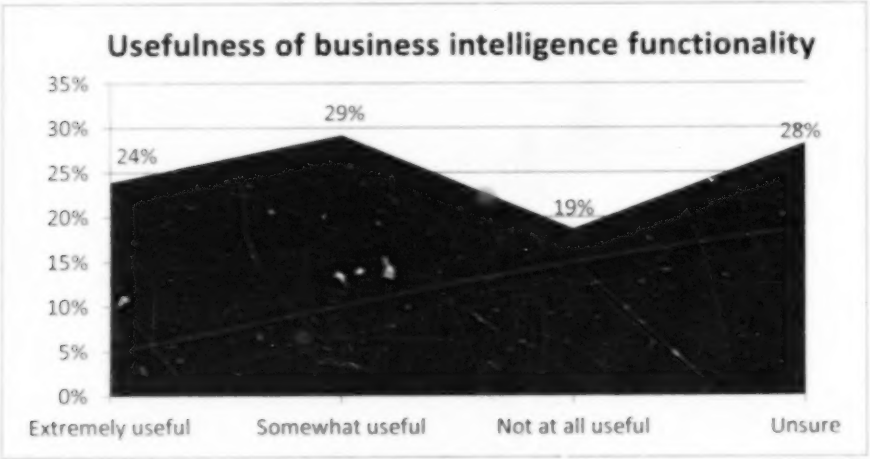
6. **How frequently do you use the business intelligence report functionality in Umoja?**

9. A total of 25 per cent of the respondents reported that they used the business intelligence report functionality at least once a week, 34 per cent never used the functionality and 41 per cent used it rarely or once a month.



7. **How useful do you find the business intelligence functionality?**

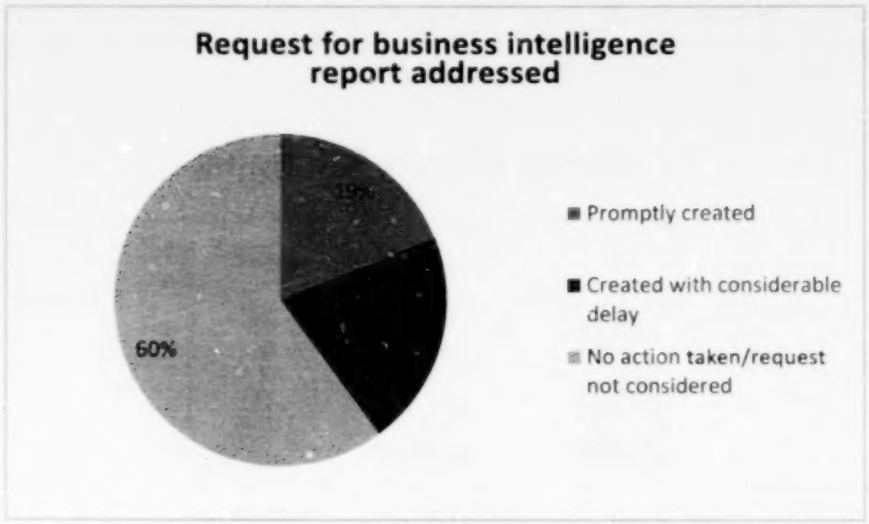
10. A total of 24 per cent of the respondents reported that they found the business intelligence functionality to be extremely useful, 19 per cent found it to be not at all useful, 28 per cent were not sure and 29 per cent found it to be somewhat useful.



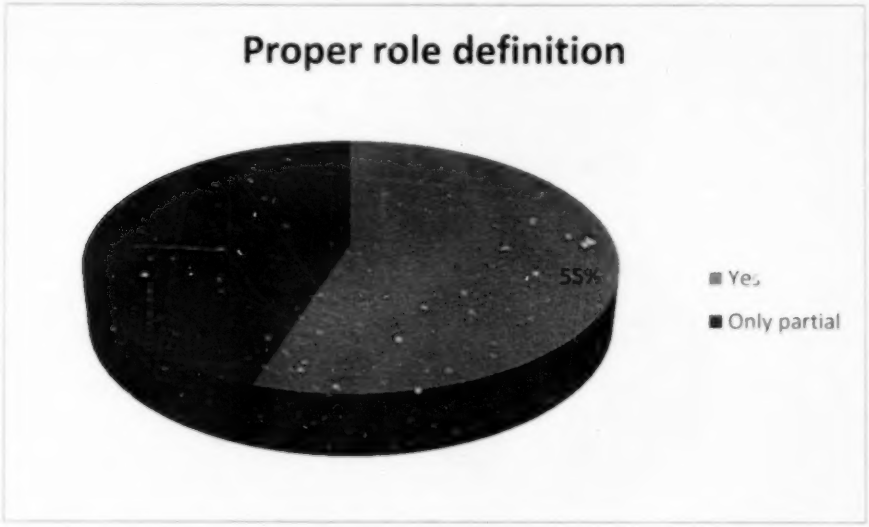
8. **Has your request for additional business intelligence reports been addressed?**

11. A total of 87 per cent of the respondents indicated that they had never requested any additional business intelligence reports. Of the respondents who had requested additional reports, approximately 60 per cent indicated "no action taken/request not considered" in relation to their requests. A total of 21 per cent

indicated that a report had been created with considerable delay and 19 per cent that their requests had been considered and the reports created promptly.



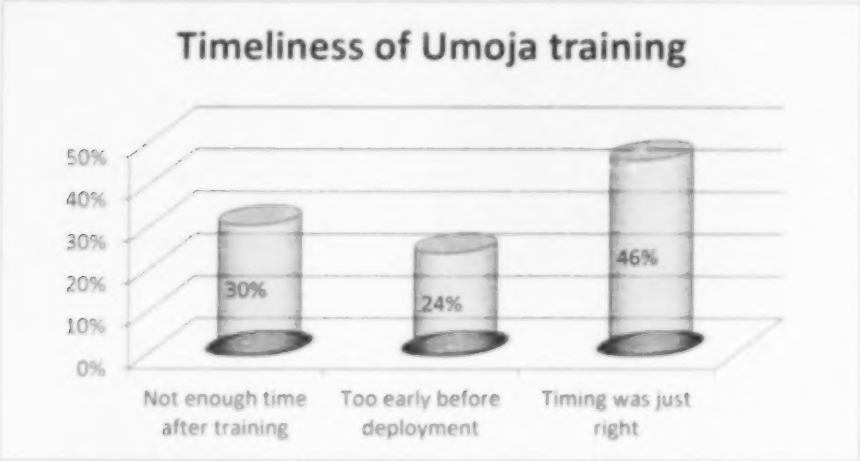
9. **Has your role been properly defined in Umoja, incorporating the delegation of authority required to perform your duty?**



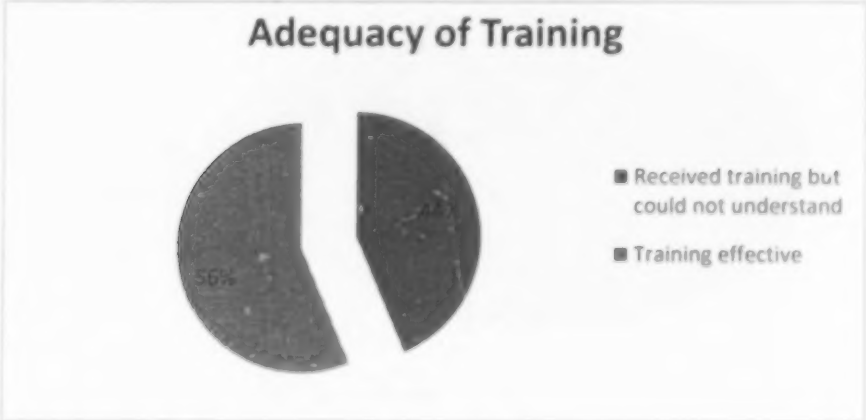
12. While 55 per cent of the respondents indicated that their role had been properly defined, 45 per cent of the respondents stated that their role had been only partially defined.

10. Umoja training

13. On the issue of the timeliness of the Umoja training, 46 per cent of the respondents stated that the timing had been just right, while 30 per cent felt that they had not had enough time after the training and 24 per cent felt that the training had been conducted too early before the deployment.

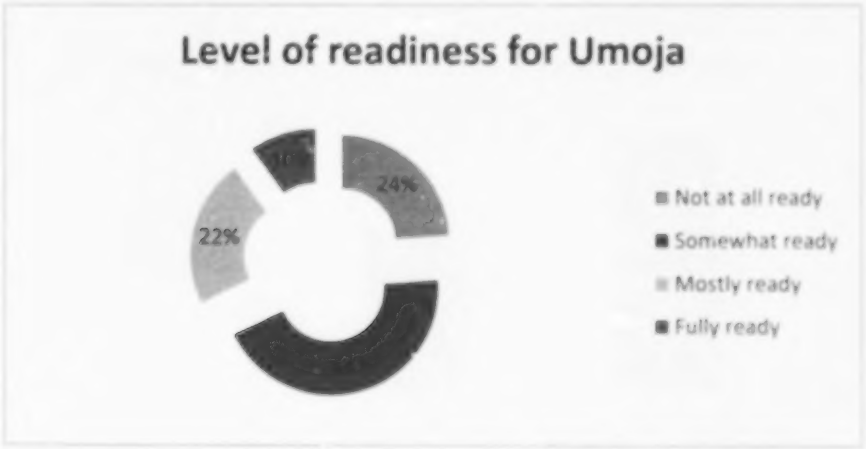


14. On the question of the adequacy of the training to understand Umoja, 44 per cent of the respondents stated that they had received training but could not understand Umoja, while 56 per cent of the respondents rated the training as effective.

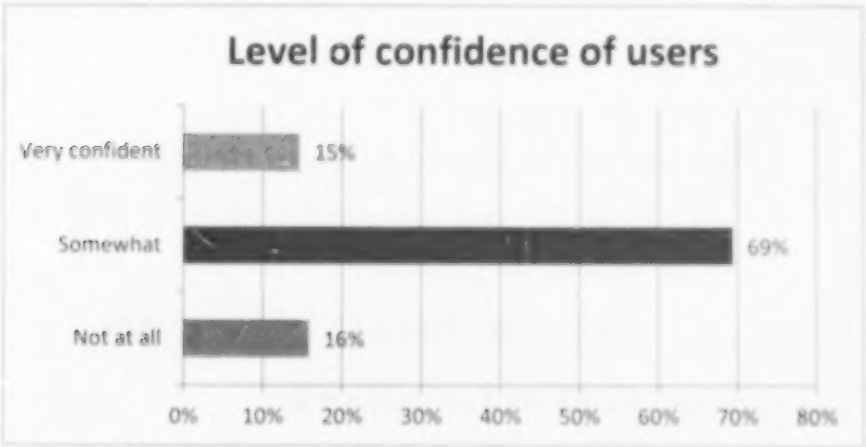


11. Level of readiness

15. The responses to the survey showed that 10 per cent of the respondents felt fully ready and 22 per cent felt mostly ready for Umoja at the time of implementation, while 44 per cent indicated that they were somewhat ready and 24 per cent that they were not at all ready for Umoja at the time of its implementation.

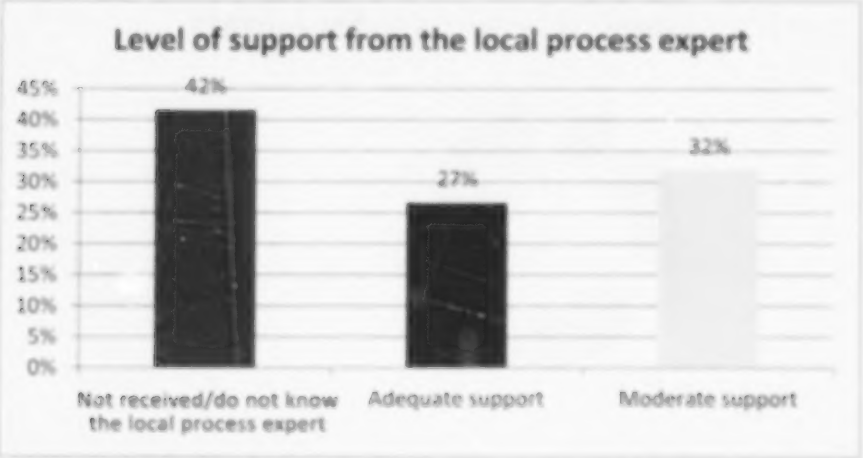


16. A total of 16 per cent of the respondents indicated that they were not at all confident in using Umoja for their work, while 69 per cent felt somewhat confident and 15 per cent felt very confident in using Umoja.



12. Support from local process experts

17. Nearly 42 per cent of the respondents indicated that they had not received any support or did not know the local process expert, while 27 per cent indicated that they had received adequate support and 32 per cent that they had received moderate support from the local process expert.



13. Response to iNeed tickets

18. On the issue of the resolution of iNeed tickets, 19 per cent indicated that their tickets had been resolved within one day and 39 per cent within less than a week, while 26 per cent stated that the tickets had taken more than a week and 16 per cent indicated that they had not been solved at all.